

# **EXHIBIT 63**

(1) Today's date (1) 8.1.17  
(2) Name of individual requesting this billing (2) RPS  
(3) Client Name (3) STAR TOYOTA  
(4) Client # / File # (4) 5267  
(5) This billing is for work done from Month Ending (5a) \_\_\_\_\_, 200\_\_\_\_\_ through the Month Ending (5b) 8.1.17 \_\_\_\_\_, 200\_\_\_\_\_

**DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:**  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2016

closing of the books, preparation of tax work papers,  
preparation of federal, state, and city Corp. tax returns.

Amount Due 4,285.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_

W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH  
CLIENT # / FILE #  
\_\_\_\_\_

W.I.P. TO HOLD: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

BILL #: \_\_\_\_\_

WRITE UP / ( DOWN): \_\_\_\_\_

DATE KEYPUNCHED: \_\_\_\_\_

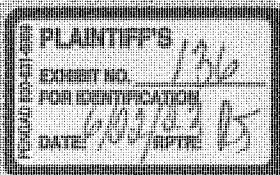
BILL

TOTAL AMOUNT BILLABLE: \_\_\_\_\_

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: \_\_\_\_\_

Hold highlighted Items



**Voynow, Bayard, Whyte and Company, LLP**

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

07/31/2017

Client: 5267

STAR TOYOTA  
205-11 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 3207

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PROFESSIONAL SERVICES:

FINAL BILLING FOR WORK COMPLETED ON  
DECEMBER 1, 2016 CLOSING OF THE  
BOOKS, PREPARATION OF TAX  
WORKPAPERS AND PREPARATION OF  
FEDERAL, STATE AND CITY CORPORATE  
TAX RETURNS.

4,285.00

Invoice Total

\$4,285.00

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Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet

Thursday, July 27, 2017

January 1, 1900 - July 27, 2017

5267 STAR TOYOTA										
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
INTERIM	INTERIM	144	COMMUNICATE	11/07/16	Time:	155.00	0.50	0.00	77.50	
INTERIM	INTERIM	144	COMMUNICATE	11/11/16	Time:	155.00	0.80	0.00	124.00	
INTERIM SERVICES Totals						62.10	0.00	11,851.50		
<b>RETAINER</b>										
RETAINER		63	ACCOUNTIN	08/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	09/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	10/03/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	11/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	12/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	01/02/17	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	02/01/17	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	03/01/17	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	04/03/17	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	05/01/17	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	06/01/17	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	07/01/17	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER Totals						0.00	0.00	12,000.00		
<b>SPECIAL PROJECTS</b>										
SPECIAL	SPECIAL	83	REVIEW	09/13/16	Time:	275.00	1.00	0.00	275.00	
SPECIAL	SPECIAL	83	REVIEW	09/19/16	Time:	275.00	1.00	0.00	275.00	Comments: emails and try to figure out what we still need to finish up the boys returns
SPECIAL	SPECIAL	83	CLIENTMEET	12/27/16	Time:	275.00	2.00	0.00	550.00	Comments: call with Mike to get info for personal taxes and discuss the valuation and wife new income
SPECIAL	SPECIAL	83	CLIENTMEET	01/06/17	Time:	275.00	2.00	0.00	550.00	Comments: go over tax planning memo and make calls to Mike to change the Mgmt fee and discuss SR deal and money
SPECIAL	SPECIAL	83	CLIENTMEET	03/08/17	Time:	275.00	1.30	0.00	352.50	Comments: calls with Mike K to go over the status with Vivian and how to handle the work to get it to the attorneys
SPECIAL	SPECIAL	83	CLIENTMEET	04/06/17	Time:	275.00	2.00	0.00	550.00	Comments: calls from Mike K to discuss the Vivian deal and year end work and the gas issues etc
										Comments: talk with Mike about

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Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet

Thursday, July 27, 2017

January 1, 1900 - July 27, 2017

Time & Expenses Available to be billed										
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
SPECIAL	SPECIAL	83	CLIENTMEET	04/10/17	Time:	275.00	1.50	0.00	412.50	Comments: calls from Mike to discuss the issue with Vivian
SPECIAL	SPECIAL	83	CLIENTMEET	04/11/17	Time:	275.00	1.00	0.00	275.00	Comments: call from Mike to discuss the issue and now Debbie and how the money moved around
SPECIAL	SPECIAL	75	RESEARCH	04/13/17	Time:	250.00	1.00	0.00	250.00	Comments: Go over with KM, HW, RF
SPECIAL	SPECIAL	83	CLIENTMEET	04/17/17	Time:	275.00	2.00	0.00	550.00	Comments: various calls from Mike to discuss the theft issues
SPECIAL	SPECIAL	75	RESEARCH	04/18/17	Time:	250.00	1.00	0.00	250.00	Comments: Get ready for visit.
SPECIAL	SPECIAL	75	RESEARCH	04/20/17	Time:	250.00	1.00	0.00	250.00	Comments: Prepar for visit.
SPECIAL	SPECIAL	48	REVIEW	04/20/17	Time:	275.00	0.30	0.00	82.50	Comments: form 8886
SPECIAL	SPECIAL	118	FIELDWORK	04/21/17	Time:	210.00	4.00	0.00	840.00	Comments: 8886
SPECIAL	SPECIAL	83	CLIENTMEET	05/01/17	Time:	275.00	1.00	0.00	275.00	Comments: go over info requested by Mike year end entries
SPECIAL	SPECIAL	83	CLIENTMEET	05/02/17	Time:	275.00	0.50	0.00	137.50	Comments: calls from Mike
SPECIAL	SPECIAL	83	CLIENTMEET	05/04/17	Time:	275.00	3.00	0.00	825.00	Comments: discuss the issue in NY and call from Mike about Eddie and what to do with possible loss
SPECIAL	SPECIAL	83	CLIENTMEET	05/05/17	Time:	275.00	2.00	0.00	550.00	Comments: go over the issues at the dealership
SPECIAL	SPECIAL	83	CLIENTMEET	05/24/17	Time:	275.00	1.00	0.00	275.00	Comments: calls from Mike about the issues and Eddie
SPECIAL	SPECIAL	83	CLIENTMEET	06/02/17	Time:	275.00	1.20	0.00	330.00	Comments: calls from Mike and email to go over the Eddie deal and talk with Nick about the books condition at the dealership
SPECIAL	SPECIAL	136	FIELDWORK	06/07/17	Time:	160.00	13.00	0.00	2080.00	Comments: calls from Nick C and Bobby to discuss the status at Star dealership
SPECIAL	SPECIAL	136	FIELDWORK	06/08/17	Time:	160.00	15.00	0.00	2400.00	Comments: CONTROLLER HELP
SPECIAL	SPECIAL	83	CLIENTMEET	06/08/17	Time:	275.00	1.00	0.00	275.00	Comments: CONTROLLER HELP
SPECIAL	SPECIAL	136	FIELDWORK	06/19/17	Time:	160.00	12.00	0.00	1920.00	Comments: LOOK UP AN ENTITY FOR mIKE
SPECIAL	SPECIAL	136	FIELDWORK	06/20/17	Time:	160.00	12.00	0.00	1920.00	Comments: PONT PHONE WITH JACKIE FOR BANK REC
SPECIAL PROJECTS Totals						84.00	0.00	16,704.50		
TAX SERVICES										
TAX	1120S	132	VBWDELIVERY	05/13/16	Time:	50.00	0.20	0.00	10.00	Non-billable Comments: mail 3115 certified mail

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Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet

Thursday, July 27, 2017

January 1, 1900 - July 27, 2017

Time & Expenses Available to be billed										
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
TAX	1120S	75	ACCOUNTIN	09/06/16	Time:	0.00	0.00	0.00	-3,580.00	
TAX	1120S	136	FIELDWORK	09/12/16	Time:	160.00	0.20	0.00	32.00	
TAX	1120S	75	PREPARATION	09/21/16	Time:	250.00	0.50	0.00	125.00	
TAX	1120S	142	FIELDWORK	10/19/16	Time:	160.00	10.00	0.00	1,600.00	
TAX	1120S	75	PREPARATION	12/27/16	Time:	250.00	1.00	0.00	250.00	
TAX	1120S	150	ACCOUNTIN	12/29/16	Time:	110.00	0.10	0.00	11.00	
TAX	1120S	48	INVENTORY	01/06/17	Time:	275.00	0.30	0.00	82.50	
TAX	1120S	48	INVENTORY	01/10/17	Time:	275.00	0.10	0.00	27.50	
TAX	1120S	75	FIELDWORK	01/25/17	Time:	250.00	10.00	0.00	2,500.00	
TAX	1120S	118	FIELDWORK	01/25/17	Time:	210.00	9.00	0.00	1,890.00	
TAX	1120S	83	REVIEW	01/25/17	Time:	275.00	8.00	0.00	2,200.00	
TAX	1120S	75	FIELDWORK	01/26/17	Time:	250.00	10.00	0.00	2,500.00	
TAX	1120S	118	FIELDWORK	01/26/17	Time:	210.00	8.00	0.00	1,680.00	
TAX	1120S	75	FIELDWORK	01/27/17	Time:	250.00	7.00	0.00	1,750.00	
TAX	1120S	118	FIELDWORK	01/27/17	Time:	210.00	8.00	0.00	1,680.00	
TAX	1120S	144	TRIALBAL	02/04/17	Time:	155.00	2.00	0.00	310.00	*Biller: 10.48
TAX	1120S	83	ACCOUNTIN	02/06/17	Time:	0.00	0.00	0.00	-8,875.00	
TAX	1120S	150	ACCOUNTIN	02/13/17	Time:	110.00	1.50	0.00	165.00	
TAX	1120S	144	PREPARATION	02/13/17	Time:	155.00	5.90	0.00	914.50	*Biller: 11.15
TAX	1120S	144	TRIALBAL	02/13/17	Time:	155.00	1.30	0.00	201.50	
TAX	1120S	144	PREPARATION	02/14/17	Time:	155.00	4.00	0.00	620.00	
TAX	1120S	75	PREPARATION	02/23/17	Time:	250.00	1.00	0.00	250.00	
TAX	EXTENSION	144	ELFAUTHORIZ	02/25/17	Time:	155.00	0.40	0.00	62.00	*Biller: 10.00
TAX	EXTENSION	144	EFILETRANS	03/10/17	Time:	155.00	0.20	0.00	31.00	
TAX	1120S	75	PREPARATION	03/10/17	Time:	250.00	1.00	0.00	250.00	
TAX	1120S	75	PREPARATION	04/17/17	Time:	250.00	1.00	0.00	250.00	
TAX	1120S	48	REVIEW	04/17/17	Time:	275.00	0.30	0.00	82.50	
TAX	1120S	75	PREPARATION	04/18/17	Time:	250.00	1.00	0.00	250.00	
TAX	1120S	152	PREPARATION	04/20/17	Time:	110.00	0.70	0.00	77.00	

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Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet

Thursday, July 27, 2017

January 1, 1900 - July 27, 2017

Time & Expenses Available to be billed														
5267	STAR TOYOTA			Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
TAX	1120S	152	PREPARATION	04/24/17	Time:	110.00	0.40	0.00	44.00					Comments: form 8886
TAX	1120S	151	MATH	04/26/17	Time:	110.00	0.20	0.00	22.00					Comments: Checked 8886 forms
TAX	1120S	75	PREPARATION	04/27/17	Time:	250.00	2.00	0.00	500.00					Comments: 8886
TAX	1120S	152	PREPARATION	04/28/17	Time:	110.00	0.20	0.00	22.00					Comments: print out YE entries 2013-2015
TAX	1120S	144	CLEARVIEW	04/28/17	Time:	155.00	1.50	0.00	232.50					
TAX	1120S	75	PREPARATION	05/19/17	Time:	250.00	2.50	0.00	625.00					Comments: Review job and return.
TAX	1120S	144	CLEARVIEW	06/12/17	Time:	155.00	1.60	0.00	248.00					*Biller: 1.30
TAX	1120S	75	PREPARATION	07/12/17	Time:	250.00	0.50	0.00	125.00					Comments: t/r
TAX	1120S	56	PARTREV	07/19/17	Time:	275.00	1.00	0.00	275.00					
TAX	1120S	75	PREPARATION	07/20/17	Time:	250.00	0.50	0.00	125.00					Comments: T/R
TAX	1120S	75	PREPARATION	07/21/17	Time:	250.00	0.50	0.00	125.00					Comments: T/R
TAX	1120S	75	PREPARATION	07/26/17	Time:	250.00	0.50	0.00	125.00					Comments: T/R
TAX	1120S	151	MATH	07/26/17	Time:	110.00	2.00	0.00	220.00					
TAX	1120S	63	TYPEPROC	07/27/17	Time:	100.00	0.30	0.00	30.00					
TAX SERVICES Totals												106.40	0.00	10,055.00
Client STAR TOYOTA Totals												252.50	0.00	26,621.00

(1) Today's date	(1) 9-10-2017
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR TOMOTA
(4) Client # / File #	(4) 52167
(5) This billing is for work done from Month Ending	(5a) _____ 200
through the Month Ending	(5b) 9-20-2017 200

**DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL.**  
(Be precise, the bill will be typed exactly as you word it below.)

✓/Act M Accounting Services as Requested:  
*as requested*

Interim visit to the dealership on July 10, 2017 to assist Jackie with bank reconciliations, get ready for month end financial statements, factory parts reconciliations, calendar filings and help answer any questions the office staff has.

Accountants:

Bob Selber 10hrs

David Klemor 10hrs

Amount Due 3,300.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)	W.I.P.
TOTAL W.I.P. _____	
DATE BILLED: _____	W.I.P. TO TRANSFER: _____
BILLED THROUGH CLIENT # / FILE # _____	W.I.P. TO HOLD: _____
W.I.P. TO CLEAR: _____	
CREDIT NAME: _____	WRITE UP / DOWN: _____
BILL #: _____	BILL: _____
DATE KEYPUNCHED: _____	
TOTAL AMOUNT BILLABLE: _____	
LESS RETAINERS AND CR. PROGRESS BILLING: _____	
AMOUNT OF BILL: _____	

**Voynow, Bayard, Whyte and Company, LLP**

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/27/2017

Client: 5267

STAR TOYOTA  
205-11 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 3311

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PROFESSIONAL SERVICES:

3,300.00

SPECIAL ACCOUNTING SERVICES AS  
REQUESTED RELATED TO  
CONTROLLERSHIP FUNCTIONS:

INTERIM VISIT TO THE DEALERSHIP AS  
REQUESTED ON JULY 10, 2017 TO ASSIST  
JACKIE WITH BANK RECONCILIATIONS, GET  
READY FOR MONTH END FINANCIAL  
STATEMENTS AND HELP ANSWER ANY  
QUESTIONS THE OFFICE STAFF HAS.

ACCOUNTANTS  
BOB SEIBEL 10 HOURS  
DAVID KUMOR 10 HOURS

Invoice Total

\$3,300.00

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**Voynow, Bayard, Whyte and Company, LLP**

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/27/2017

Client: 5267

STAR TOYOTA  
205-11 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 3311

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PROFESSIONAL SERVICES:

3,300.00

SPECIAL ACCOUNTING SERVICES AS  
REQUESTED: *Related to controllership functions:*

INTERIM VISIT TO THE DEALERSHIP AS  
REQUESTED ON JULY 10, 2017 TO ASSIST  
JACKIE WITH BANK RECONCILIATIONS, GET  
READY FOR MONTH END FINANCIAL  
STATEMENTS AND HELP ANSWER ANY  
QUESTIONS THE OFFICE STAFF HAS.

ACCOUNTANTS  
BOB SEIBEL 10 HOURS  
DAVID KUMOR 10 HOURS

Invoice Total	\$3,300.00
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(1) Today's date (1) 9-20-2017  
(2) Name of individual requesting this billing (2) RPS  
(3) Client Name (3) STAR TOYOTA  
(4) Client # / File # (4) 5267  
(5) This billing is for work done from Month Ending (5a) \_\_\_\_\_ 290  
through the Month Ending (5b) 9-20-2017 290

**DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:**  
(Be precise, the bill will be typed exactly as you word it below.)

Sept 7 & 8 Accounting Services as Requested:

AS REQUESTED

Interim visit to the dealership on June 7 & 8, 2017 to assist Jackie with bank reconciliations, get ready for month end financial statements, factory parts reconciliations, sales tax filings and help answer any questions the office staff has.

6,600.00

✓ Brought to Michael Katsikis attention  
and above

Go over issues with money missing from Star Subaru daily deposit

Accountants: Lodging 294.00

Bob Selsel 200.00

David Kumor 200.00

Amount Due 6,894.00

If this is a zero bill (to clear out W.I.P.), Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_

W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH:  
CLIENT # / FILE # \_\_\_\_\_

W.I.P. TO HOLD: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_

WRITE UP / DOWN: \_\_\_\_\_

BILL #: \_\_\_\_\_

DATE KEYPUNCHED: \_\_\_\_\_

BILL: \_\_\_\_\_

TOTAL AMOUNT BILLABLE: \_\_\_\_\_

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: \_\_\_\_\_

**Voynow, Bayard, Whyte and Company, LLP**

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/27/2017

Client: 5267

STAR TOYOTA  
205-11 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 3313

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PROFESSIONAL SERVICES:

6,600.00

SPECIAL ACCOUNTING SERVICES AS  
REQUESTED RELATED TO  
CONTROLLERSHIP FUNCTIONS:

INTERIM VISIT TO THE DEALERSHIP AS  
REQUESTED ON JUNE 7 AND 8, 2017 TO  
ASSIST JACKIE WITH BANK  
RECONCILIATIONS, GET READY FOR  
MONTH END FINANCIAL STATEMENTS,  
FACTORY PARTS RECONCILIATIONS, SALES  
TAX FILINGS AND HELP ANSWER ANY  
QUESTIONS THE OFFICE STAFF HAS.

294.00

LODGING

ACCOUNTANTS

BOB SEIBEL 20 HOURS  
DAVID KUMOR 20 HOURS

Invoice Total

\$6,894.00

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VOYNOW\_024826

**Voynow, Bayard, Whyte and Company, LLP**

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/27/2017

Client: 5267

STAR TOYOTA  
205-11 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 3313

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PROFESSIONAL SERVICES:

6,600.00

SPECIAL ACCOUNTING SERVICES AS  
REQUESTED: *RELATED TO Controllership & Functions*

INTERIM VISIT TO THE DEALERSHIP AS  
REQUESTED ON JUNE 7 AND 8, 2017 TO  
ASSIST JACKIE WITH BANK  
RECONCILIATIONS, GET READY FOR  
MONTH END FINANCIAL STATEMENTS,  
FACTORY PARTS RECONCILIATIONS, SALES  
TAX FILINGS AND HELP ANSWER ANY  
QUESTIONS THE OFFICE STAFF HAS. ~~BO~~  
~~OVER ISSUES WITH MONEY MISSING FROM~~  
~~STAR SUBARU DAILY DEPOSIT AND~~  
~~BROUGHT TO MICHAEL AND STEVE~~  
~~KOUPAKIS ATTENTION.~~

294.00

LODGING

ACCOUNTANTS

BOB SEIBEL 20 HOURS  
DAVID KUMOR 20 HOURS

Invoice Total

\$6,894.00

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(1) Today's date	(1) 9.20.2017
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR TOYOTA
(4) Client # / File #	(4) 5267
(5) This billing is for work done from Month Ending	(5a) _____, 200_____
through the Month Ending	(5b) 9.20.2017, 200_____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:  
(Be precise; the bill will be typed exactly as you word it below.)

Special Accounting Services as Requested:

*As requested*

Interim visit to the dealership on April 24 & 25, 2017 to assist Jackie  
with bank reconciliations, get ready for month end financial  
statements, factory parts reconciliations, sales tax filings and  
help answer any questions the office staff has.

6,600.00

Accountants	Lodging	235.00
Bob Saibai 20 hrs		
Tim Krasavets 20 hrs		
	Amount Due	6,835.00

If this is a zero bill (no clear out W.I.P.), Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_ W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH: \_\_\_\_\_ W.I.P. TO HOLD: \_\_\_\_\_  
CLIENT # / FILE # \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_ WRITE UP / DOWN: \_\_\_\_\_

BILL #: \_\_\_\_\_ BILL: \_\_\_\_\_

DATE KEYPUNCHED: \_\_\_\_\_

TOTAL AMOUNT BILLABLE: \_\_\_\_\_

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: \_\_\_\_\_

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**Voynow, Bayard, Whyte and Company, LLP**

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/27/2017

Client: 5267

STAR TOYOTA  
205-11 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 3308

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PROFESSIONAL SERVICES:

6,600.00

SPECIAL ACCOUNTING SERVICES AS  
REQUESTED RELATED TO  
CONTROLLERSHIP FUNCTIONS:

INTERIM VISIT TO THE DEALERSHIP AS  
REQUESTED ON APRIL 24 AND 25, 2017 TO  
ASSIST JACKIE WITH BANK  
RECONCILIATIONS, GET READY FOR  
MONTH END FINANCIAL STATEMENTS,  
FACTORY PARTS RECONCILIATIONS,  
SALES TAX FILINGS AND HELP ANSWER  
ANY QUESTIONS THE OFFICE STAFF HAS

235.00

LODGING

ACCOUNTANTS

BOB SEIBEL 20 HOURS  
TIM KRAVETS 20 HOURS

Invoice Total

\$6,835.00

CONFIDENTIAL

VOYNOW\_024830

**Voynow, Bayard, Whyte and Company, LLP**  
1210 Northbrook Drive, Suite 140  
Trevose, PA 19053  
[admin@voynowbayard.com](mailto:admin@voynowbayard.com)  
215-355-8000

09/27/2017

Client: 5267

STAR TOYOTA  
205-11 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 3308

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PROFESSIONAL SERVICES:

6,600.00

SPECIAL ACCOUNTING SERVICES AS  
REQUESTED: *Related to controllership functions:*

INTERIM VISIT TO THE DEALERSHIP AS  
REQUESTED ON APRIL 24 AND 25, 2017 TO  
ASSIST JACKIE WITH BANK  
RECONCILIATIONS, GET READY FOR  
MONTH END FINANCIAL STATEMENTS,  
FACTORY PARTS RECONCILIATIONS,  
SALES TAX FILINGS AND HELP ANSWER  
ANY QUESTIONS THE OFFICE STAFF HAS

235.00

LODGING

ACCOUNTANTS

BOB SEIBEL 20 HOURS  
TIM KRAVETS 20 HOURS

Invoice Total

\$6,835.00

CONFIDENTIAL

VOYNOW\_024831

(1) Today's date	(1) 8.1.2017
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR TOYOTA
(4) Client # / File #	(4) 5267
(5) This billing is for work done from Month Ending through the Month Ending	(5a) _____, 200 _____ (5b) 8.1.2017, 200 _____

**DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:**  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Preparation and filing of Internal Revenue Service forms 8886, for tax years 2013 - 2016 required by Internal Revenue notice 2016-66 for the companies participation in Reinsurance activities with, and premium remittances into, Star Reinsurance Company LTD for extended warranty and other aftersale products allowed under IRS Technical Advice Memorandum 200453012. As well as the gathering of information required to complete the required forms.

Amount Due 2,425.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_

W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH:  
CLIENT # / FILE #  
\_\_\_\_\_

W.I.P. TO HOLD: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

BILL #: \_\_\_\_\_

WRITE UP // ( DOWN): \_\_\_\_\_

DATE KEYPUNCHED: \_\_\_\_\_

BILL

TOTAL AMOUNT BILLABLE: \_\_\_\_\_

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: \_\_\_\_\_

**Voynow, Bayard, Whyte and Company, LLP**

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

07/31/2017

Client: 5267

STAR TOYOTA  
205-11 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 3198

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**PROFESSIONAL SERVICES:**

2,425.00

PREPARATION AND FILING OF INTERNAL REVENUE SERVICE FORMS 8886, FOR TAX YEARS 2013-2016 REQUIRED BY INTERNAL REVENUE NOTICE 2016-66 FOR THE COMPANIES PARTICIPATION IN REINSURANCE ACTIVITIES WITH, AND PREMIUM REMITTANCES INTO, STAR REINSURANCE COMPANY LTD FOR EXTENDED WARRANTY AND OTHER AFTERSALE PRODUCTS ALLOWED UNDER IRS TECHNICAL ADVICE MEMORANDUM 200453012. AS WELL AS THE GATHERING OF INFORMATION REQUIRED TO COMPLETE THE REQUIRED FORMS.

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Invoice Total

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\$2,425.00

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**Voynow, Bayard, Whyte and Company, LLP**

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

02/06/2017

Client: 5267

STAR TOYOTA  
ATTN: DEBBIE T  
205-11 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 2372

**PROFESSIONAL SERVICES:**

PROGRESS BILLING FOR WORK  
COMPLETED ON THE DECEMBER 31, 2016  
CLOSING OF THE BOOKS AND  
PREPARATION OF CORPORATE TAX  
RETURNS.

Invoice Total	<u><u>\$8,875.00</u></u>
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CONFIDENTIAL

VOYNOW\_024834

(1) Today's date 9.2.16  
(2) Name of individual requesting this billing RPS  
(3) Client Name STAR TOYOTA  
(4) Client # / File # 5267  
(5) This billing is for work done from Month Ending \_\_\_\_\_  
through the Month Ending 9.2.16 200  
200

**DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL**  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,580.00

If this is a zero bill (no clear out W.I.P.), Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_ W.I.P. TO TRANSFER: \_\_\_\_\_

CLIENT # / FILE #: \_\_\_\_\_ W.I.P. TO HOLD: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_ W.I.P. TO CLEAR: \_\_\_\_\_

BILL #: \_\_\_\_\_ WRITE UP (( DOWN)): \_\_\_\_\_

DATE KEYPUNCHED: \_\_\_\_\_ BILL: \_\_\_\_\_

TOTAL AMOUNT BILLABLE: \_\_\_\_\_

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: \_\_\_\_\_

Mike K 1040

CONFIDENTIAL

VOYNOW\_024835

**Voynow, Bayard, Whyte and Company, LLP**  
1210 Northbrook Drive, Suite 140  
Trevose, PA 19053  
[admin@voynowbayard.com](mailto:admin@voynowbayard.com)  
215-355-8000

09/06/2016

Client: 5267

STAR TOYOTA  
ATTN: VIVIAN K  
205-11 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 1187

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PROFESSIONAL SERVICES:

SPECIAL ACCOUNTING SERVICES AS  
REQUESTED

3,580.00

Invoice Total

\$3,580.00

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CONFIDENTIAL

VOYNOW\_024836

(1) Today's date	(1) <u>9/2/16</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR TOYOTA</u>
(4) Client # / File #	(4) <u>5257</u>
(5) This billing is for work done from Month Ending through the Month Ending	(5a) _____, 200_____ (5b) <u>9/2/16</u> , 200_____

**DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL.**  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2015

closing of the books, preparation of tax work papers,  
preparation of federal, state, and city Corp. tax returns.

Amount Due 4,185.00

If this is a zero bill (to clear out W.I.P.), Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) **(FINAL)** W.I.P.

TOTAL W.I.P. \_\_\_\_\_

DATE BILLED: \_\_\_\_\_ W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH:  
CLIENT # / FILE # \_\_\_\_\_ W.I.P. TO HOLD: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_ W.I.P. TO CLEAR: \_\_\_\_\_

BILL #: \_\_\_\_\_ WRITE UP / (DOWN): \_\_\_\_\_

DATE KEYPUNCHED: \_\_\_\_\_ BILL: \_\_\_\_\_

TOTAL AMOUNT BILLABLE: \_\_\_\_\_

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: \_\_\_\_\_

**Voynow, Bayard, Whyte and Company, LLP**

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/06/2016

Client: 5267

STAR TOYOTA  
ATTN: VIVIAN K  
205-11 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 1196

---

PROFESSIONAL SERVICES:

4,185.00

FINAL BILLING FOR WORK COMPLETED ON  
DECEMBER 31, 2015 CLOSING OF THE  
BOOKS, PREPARATION OF TAX  
WORKPAPERS AND PREPARATION OF  
FEDERAL, STATE AND CITY CORPORATE  
TAX RETURNS.

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Invoice Total

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\$4,185.00

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Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet

Tuesday, August 30, 2016

January 1, 1900 - August 30, 2016

5267 STAR TOYOTA

STAR TOYOTA

Office: MAIN

Partner: 83

Manager: 75

Associate:

ATTN: VIVIAN K  
205-11 NORTHERN BLVD  
BAYSIDE, NY 11361

Phone (Business):

E-mail:

	Aging WIP & A/R						Last Invoice & Receipt		
	08/30/2016	07/31/2016	06/30/2016	05/31/2016	04/30/2016+	Total	Date	Amount	
WIP	(1,000.00)	(1,000.00)	4,307.50	971.00	(8,067.50)	(4,789.00)	Last Invoice	08/01/16	1,000.00
A/R	0.00	0.00	0.00	0.00	0.00	0.00	Last Receipt	08/11/16	(1,000.00)

\* Billing Instructions:

5267 STAR TOYOTA

Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
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INTERIM SERVICES

INTERIM	INTERIM	75	ENGPLANNING	06/27/16	Time:	225.00	1.00	0.00	225.00	Comments: Prepair for visit.
INTERIM	INTERIM	144	FIELDWORK	06/28/16	Time:	150.00	5.50	0.00	825.00	
INTERIM	INTERIM	75	FIELDWORK	06/28/16	Time:	225.00	7.00	0.00	1,575.00	Comments: Interim visit
INTERIM	INTERIM	75	FIELDWORK	06/29/16	Time:	225.00	7.00	0.00	1,575.00	Comments: Interim visit
INTERIM	INTERIM	83	CLIENTMEET	06/29/16	Time:	275.00	2.50	0.00	687.50	Comments: go to oNY and do an interim visit
INTERIM	INTERIM	144	FIELDWORK	06/30/16	Time:	150.00	0.30	0.00	45.00	
INTERIM SERVICES Totals						23.30	0.00	4,932.50		

RETAINER

RETAINER	63	ACCOUNTIN	02/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER	63	ACCOUNTIN	03/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER	63	ACCOUNTIN	04/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER	63	ACCOUNTIN	05/02/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER	63	ACCOUNTIN	06/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER	63	ACCOUNTIN	07/01/16	Time:	0.00	0.00	0.00	-1,000.00	

CONFIDENTIAL

VOYNOW\_024839

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet

Tuesday, August 30, 2016

January 1, 1900 - August 30, 2016

Time & Expenses Available to be billed														
5267	STAR TOYOTA			Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
RETAINER		63	ACCOUNTIN	08/01/16	Time:	0.00	0.00	0.00	-1,000.00					
RETAINER Totals									0.00	0.00	-7,000.00			
<b>SPECIAL PROJECTS</b>														
SPECIAL	SPECIAL	83	CLIENTMEET	03/15/16	Time:	275.00	0.80	0.00	220.00					Comments: call from Debbie and Vivian to go over the money that is to be paid to Steve per Mike at year end tax work
SPECIAL	SPECIAL	83	CLIENTMEET	03/16/16	Time:	275.00	1.50	0.00	412.50					Comments: calls from Mike to go over the father in law estate and then discuss the Hyundai write doe for used cars and how to handle it on the R&R system
SPECIAL	SPECIAL	83	CLIENTMEET	05/27/16	Time:	275.00	1.00	0.00	275.00					Comments: calls from Mike to go over info Todd and appraisal
SPECIAL PROJECTS Totals									3.30	0.00	907.50			
<b>TAX SERVICES</b>														
TAX	1120S	83	REVIEW	02/03/16	Time:	275.00	1.00	0.00	275.00					Comments: go over the Lifo issue with the Star dealerships
TAX	1120S	144	FIELDWORK	02/26/16	Time:	150.00	2.20	0.00	330.00					
TAX	1120S	144	PREPARATION	02/29/16	Time:	150.00	3.50	0.00	525.00					*Biller: 9.30
TAX	1120S	75	PREPARATION	02/29/16	Time:	225.00	1.00	0.00	225.00					Comments: Review tax return and extension #'s
TAX	1120S	144	PREPARATION	03/01/16	Time:	150.00	0.50	0.00	75.00					
TAX	1120S	144	PREPARATION	03/02/16	Time:	150.00	0.80	0.00	120.00					
TAX	1120S	144	PREPARATION	03/03/16	Time:	150.00	0.10	0.00	15.00					
TAX	1120S	75	PREPARATION	03/03/16	Time:	225.00	0.50	0.00	112.50					Comments: Extension
TAX	1120S	63	PROGRESS	03/04/16	Time:	0.00	0.00	0.00	-8,850.00					
TAX	EXTENSION	75	PREPARATION	03/07/16	Time:	225.00	0.50	0.00	112.50					Comments: extension
TAX	1120S	83	CLIENTMEET	03/10/16	Time:	275.00	1.00	0.00	275.00					Comments: go over the info needed for the car fax issue and look for info to send to them
TAX	EXTENSION	144	ELFAUTHORIZ	03/11/16	Time:	150.00	0.30	0.00	45.00					*Biller: 1.24
TAX	EXTENSION	75	PREPARATION	03/11/16	Time:	225.00	0.50	0.00	112.50					Comments: extensions
TAX	1120S	83	CLIENTMEET	03/28/16	Time:	275.00	0.50	0.00	137.50					Comments: call from Mike to go over the realty of the property and see what to do with the estate property and the father in laws situation

CONFIDENTIAL

VOYNOW\_024840

Vo, Dow, Bayard, Whyte and Company, LLP

## Billing Worksheet

Tuesday, August 30, 2016

January 1, 1900 - August 30, 2016

Time & Expenses Available to be Billed										
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
TAX	1120S	83	CLIENTMEET	04/05/16	Time:	275.00	1.10	0.00	302.50	Comments: calls from Mike and Vivian to go over their rent at Koufakis realty and income items with Mike
TAX	1120S	75	PREPARATION	04/25/16	Time:	225.00	1.00	0.00	225.00	Comments: Call Anna to get info for Metro tax.
TAX	1120S	144	PREPARATION	04/26/16	Time:	0.00	0.00	0.00	0.00	*Biller: 9.18
TAX	1120S	75	PREPARATION	04/28/16	Time:	225.00	0.50	0.00	112.50	Comments: Info
TAX	1120S	144	PREPARATION	04/29/16	Time:	150.00	1.00	0.00	150.00	*Biller: 11.06
TAX	1120S	75	PREPARATION	05/02/16	Time:	225.00	1.50	0.00	337.50	Comments: tax returns
TAX	1120S	83	TRIALBAL	05/06/16	Time:	275.00	2.00	0.00	550.00	Comments: go over work papers and the return
TAX	1120S	146	MATH	05/12/16	Time:	110.00	2.10	0.00	231.00	
TAX	1120S	132	TYPEPROC	05/13/16	Time:	50.00	0.30	0.00	15.00	
TAX	1120S	132	VBWDELIVERY	05/13/16	Time:	50.00	0.20	0.00	10.00	Non-billable Comments: mail 3115 certified mail
TAX	1120S	75	PREPARATION	05/13/16	Time:	225.00	1.50	0.00	337.50	Comments: tax returns
TAX	1120S	75	PREPARATION	05/23/16	Time:	225.00	1.00	0.00	225.00	Comments: Send out
TAX	1120S	144	ELFAUTHORIZ	06/02/16	Time:	150.00	0.20	0.00	30.00	*Biller: 11.06
TAX	1120S	75	PREPARATION	06/06/16	Time:	225.00	1.00	0.00	225.00	Comments: 2Q est call Vivian and check numbers.
TAX	1120S	144	PREPARATION	06/07/16	Time:	150.00	0.80	0.00	120.00	
TAX SERVICES Totals						26.60	0.00	-3,619.00		
Client STAR TOYOTA Totals						53.20	0.00	-4,779.00		

CONFIDENTIAL

VOYNOW 024841

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR TOYOTA/				VIVIAN 718-279-1800					
<----- MOST RECENT 12 MONTHS ----->				<----- PRIOR 12 MONTHS ----->					
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
SEP-15	15,980	-2,218	0	0	SEP-14	8,480	-3,565	0	0
OCT-15	1,000	0	0	1,000	OCT-14	1,000	0	0	5,540
NOV-15	1,000	0	0	12,510	NOV-14	1,000	0	0	4,940
DEC-15	1,000	0	0	1,000	DEC-14	1,000	0	0	1,000
JAN-16	1,000	0	0	5,470	JAN-15	1,000	0	0	1,000
FEB-16	1,000	0	0	1,000	FEB-15	10,250	0	0	1,000
MAR-16	9,850	0	0	1,000	MAR-15	1,000	0	0	10,250
APR-16	1,000	0	0	9,850	APR-15	1,000	0	0	1,000
MAY-16	1,000	0	0	1,000	MAY-15	1,000	0	0	1,000
JUN-16	1,000	0	0	1,000	JUN-15	1,000	0	0	1,000
JUL-16	1,000	0	0	1,000	JUL-15	1,000	0	0	1,000
AUG-16	1,000	0	0	1,000	AUG-15	1,000	0	0	1,000
<b>TOTAL</b>	<b>35,830</b>	<b>-2,218</b>	<b>0</b>	<b>35,830</b>	<b>TOTAL</b>	<b>28,730</b>	<b>-3,565</b>	<b>0</b>	<b>28,730</b>
<b>YTD</b>	<b>16,850</b>	<b>0</b>	<b>0</b>	<b>21,320</b>	<b>PYTD</b>	<b>17,250</b>	<b>0</b>	<b>0</b>	<b>17,250</b>

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	-1,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00	4,353.00	-647.00	WIP
<b>YTD WORK</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%BUDGET</b>	<b>LAST</b>	<b>DATE</b>	<b>AMOUNT</b>	<b>TYPE</b>
HOURS	0.00	41.60	-41.60	0.00%	BILLED	11/01/16	1,000.00	PRG
DOLLARS	0.00	9,125.50	-9,125.50	0.00%	PAYMENT	08/11/16	1,000.00	SN

FEES/HOURS	WORK-IN-PROCESS EXPENSES	DB/CR	OFFSETS	NET WIP SUBTOTAL	ACCOUNTS RECEIVABLE	UNAPPLIED RETAINER	TOTAL EXPOSURE
19,203.00 95.90	0.00	0.00	-19,850.00	-647.00	0.00	0.00	-647.00

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP  
-647.00

WIP TO XFER: \_\_\_\_\_

WIP TO HOLD: \_\_\_\_\_

WIP TO CLEAR: \_\_\_\_\_

WRITE UP/DOWN: \_\_\_\_\_

AMOUNT TO BILL: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
STAR TOYOTA/ VIVIAN 718-279-1800

\* \* FEE & EXPENSE SUMMARIES \* \*

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	95.80	19,198.00	19,198.00
PERSONAL TAX RETURN SERVICES	0.10	5.00	19,203.00
SYSTEM GENERATED FEES	0.00	-19,850.00	-647.00
** TOTAL	95.90	-647.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
132 DOROTHEA BURCH	0.00	-19,850.00	-19,850.00
144 PHILLIP L. SALEMNO JR	0.40	20.00	-19,830.00
148 CODY MCCABE	2.20	308.00	-19,522.00
48 Kenneth Mann	14.90	1,117.50	-18,404.50
75 Bob Seibel	0.10	27.50	-18,377.00
83 Randall Franzen	58.50	12,285.00	-6,092.00
** TOTAL	95.90	-647.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
09/30/15	0.10	5.00	5.00
10/31/15	5.80	400.00	405.00
11/30/15	47.00	7,567.50	7,972.50
12/31/15	1.40	-895.00	7,077.50
01/31/16	41.60	8,125.50	15,203.00
02/29/16	0.00	-1,000.00	14,203.00
03/31/16	0.00	-9,850.00	4,353.00
04/30/16	0.00	-1,000.00	3,353.00
05/31/16	0.00	-1,000.00	2,353.00
06/30/16	0.00	-1,000.00	1,353.00
07/31/16	0.00	-1,000.00	353.00
08/31/16	0.00	-1,000.00	-647.00
** TOTAL	95.90	-647.00	

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5267 / STAR TOYOTA/ CDATE	GRP: STAR WDATE	PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 VIVIAN 718-279-1800	SEQ# ACTION		
WORK (CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	
* * CHARGEABLE FEES BY CODES/STAFF/ * *					
01/31/16 12/29/15	5 21 DOROTHEA BURCH fax info	132	50	0.30	15.00 118548 B H T:
	132 DOROTHEA BURCH			0.30	15.00
01/31/16 01/04/16	5 21 Kenneth Mann LIFO F/S	48	275	0.10	27.50 122371 B H T:
	48 Kenneth Mann			0.10	27.50
	BUSTAX LIFO Computations			0.40	42.50
11/30/15 11/24/15	5 68 CODY MCCABE TAX PLANNING	148	75	6.50	487.50 114430 B H T:
11/30/15 11/25/15	5 68 CODY MCCABE TAX PLANNING	148	75	7.00	525.00 114431 B H T:
12/31/15 12/01/15	5 68 CODY MCCABE ORGANIZING AND PUTTING TOGETHER TAX PLANNING PACKETS	148	75	0.50	37.50 115579 B H T:
12/31/15 12/07/15	5 68 CODY MCCABE Organizing the report generator reports from tax planning	148	75	0.90	67.50 117688 B H T:
	148 CODY MCCABE			14.90	1,117.50
11/30/15 11/23/15	5 68 Bob Seibel tax planning visit	75	210	9.00	1,890.00 116309 B H T:
11/30/15 11/24/15	5 68 Bob Seibel tax planning visit.	75	210	9.00	1,890.00 116310 B H T:
11/30/15 11/25/15	5 68 Bob Seibel tax planning visit.	75	210	7.00	1,470.00 116311 B H T:
	75 Bob Seibel			25.00	5,250.00
10/31/15 10/23/15	5 68 Randall Franzen calls to get get tax planning set up	83	275	0.80	220.00 109747 B H T:
11/30/15 11/24/15	5 68 Randall Franzen go to dealerahip to the year end planning	83	275	8.00	2,200.00 116942 B H T:
	83 Randall Franzen			8.80	2,420.00
	BUSTAX Tax Planning			48.70	8,787.50
10/31/15 10/06/15	5 69 Bob Seibel	75	210	1.00	210.00 109601 B H T:
10/31/15 10/08/15	5 69 Bob Seibel	75	210	1.00	210.00 109608 B H T:
10/31/15 10/21/15	5 69 Bob Seibel	75	210	1.00	210.00 109721 B H T:
11/30/15 11/05/15	5 69 Bob Seibel Profit tie in for bank.	75	210	0.50	105.00 112948 B H T:
01/31/16 01/18/16	5 69 Bob Seibel year end visit	75	210	10.00	2,100.00 122525 B H T:
01/31/16 01/19/16	5 69 Bob Seibel year end visit	75	210	10.00	2,100.00 122526 B H T:
01/31/16 01/20/16	5 69 Bob Seibel year end visit	75	210	9.00	1,890.00 122527 B H T:
01/31/16 01/22/16	5 69 Bob Seibel	75	210	1.00	210.00 122529 B H T:

30 Aug 2016 14:24

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Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
STAR TOYOTA/ VIVIAN 718-279-1800  
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

follow up from visit.

75	Bob Seibel		33.50	7,035.00	
10/31/15	09/28/15	5 69 Randall Franzen	83 275 1.00	275.00	104767 B H T: calls from Mike to go over new contruction of Toyota Nissan and then cost seg resutts and talk about refunds and the scoar between the boys receivables and payables
10/31/15	09/29/15	5 69 Randall Franzen	83 275 1.00	275.00	104799 B H T: calls and email from Mike to go over tax info and personal activty
01/31/16	01/08/16	5 69 Randall Franzen	83 275 1.00	275.00	120924 B H T: calls from Mike to go over the income and the owners receivables between the boys
01/31/16	01/18/16	5 69 Randall Franzen	83 275 8.00	2,200.00	120949 B H T: go to NY and do year end work meet with Mike
		83 Randall Franzen		11.00	3,025.00
		BUSTAX Year End Tax Work		44.50	10,060.00
01/31/16	01/25/16	5 90 PHILLIP L. SALEMNO J 144	140 1.50	210.00	121354 B H T:
01/31/16	01/26/16	5 90 PHILLIP L. SALEMNO J 144	140 0.70	98.00	121360 B H T:
		144 PHILLIP L. SALEMNO JR		2.20	308.00
		BUSTAX Trial Balance Data Inpu		2.20	308.00
09/30/15	09/18/15	7 85 DOROTHEA BURCH	132 50 0.10	5.00	109147 B H T: scan, password protect and email
		132 DOROTHEA BURCH		0.10	5.00
		PERSTX Photocopying Documents		0.10	5.00
		* * TOTAL FEES		95.90	19,203.00

\* \* DEBITS & CREDITS \* \*

10/31/15	10/31/15	99 3		-1,000.00	92418 B H T:
11/30/15	11/30/15	99 3		-1,000.00	94784 B H T:
12/31/15	12/31/15	99 3		-1,000.00	97335 B H T:
01/31/16	01/31/16	99 3		-1,000.00	112223 B H T:
02/29/16	02/29/16	99 3		-1,000.00	121097 B H T:
03/31/16	03/31/16	99 3		-1,000.00	121760 B H T:
03/31/16	03/31/16	99 3		-8,850.00	123022 B H T:
04/30/16	04/30/16	99 3		-1,000.00	121924 B H T:
05/31/16	05/31/16	99 3		-1,000.00	122180 B H T:
06/30/16	06/30/16	99 3		-1,000.00	123560 B H T:
07/31/16	07/31/16	99 3		-1,000.00	123710 B H T:
08/31/16	08/31/16	99 3		-1,000.00	123860 B H T:

Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
STAR TOYOTA/ VIVIAN 718-279-1800  
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

\* \* TOTAL PROGRESS BILLS AND OTHER CREDITS -19,850.00

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
19,203.00	0.00	19,203.00	0.00	19,203.00	-19,850.00	-647.00

VOYNOW BAYARD CO

W.I.P.

(1) Today's date	(1) 3.3.16
(2) Name of Individual requesting this billing	(2) RUMY
(3) Client Name	(3) STAR TOYOTA
(4) Client # / File #	(4) 5267
(5) This billing is for work done from Month Ending	(5a) _____, 200_____
through the Month Ending	(5b) 3.3.16, 200_____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Progress billing for work completed

on the December 31 2015 closing of the books

preparation of Federal, State and city

corporate tax returns.

Accountant:

Amount Due 9,850.00

If this is a partial bill (to clear out W.I.P.), Write down the client it was billed thru, job and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

LAST YEAR BILL: 9,250 TOTAL W.I.P. \_\_\_\_\_

DATE BILLED: W.I.P. TO TRANSFER: \_\_\_\_\_

BILLS THRU: W.I.P. TO HOLD: \_\_\_\_\_

CLIENT # / FILE #: W.I.P. TO CLEAR: \_\_\_\_\_

COURT NAME: WRITE UP / DOWN: \_\_\_\_\_

BILL #: BILL: \_\_\_\_\_

DATE KEYPUNCHED: TOTAL AMOUNT BILLABLE: 8,850.00

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: 8,850.00

**Voynow, Bayard, Whyte and Company, LLP**

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

03/04/2016

Client: 5267

STAR TOYOTA  
205-11 NORTHERN BLVD

Invoice: 351

BAYSIDE, NY 11361

*Attn Vivian R*

**PROFESSIONAL SERVICES:**

**ACCOUNTING SERVICES AS REQUESTED:**

PROGRESS BILLING FOR WORK COMPLETED ON THE DECEMBER 31, 2015 CLOSING OF THE BOOKS AND PREPARATION OF CORPORATE TAX RETURNS.	8,850.00
---	----------

Invoice Total	\$8,850.00
---------------	------------

Date	Type	Reference	Debit	Credit	Balance
03/01/16	Beginning Balance				\$0.00
03/01/16	Invoice #117		1,000.00		1,000.00
03/04/16	Invoice #351		8,850.00		9,850.00
03/04/16	Amount Due				\$9,850.00

**Voynow, Bayard, Whyte and Company, LLP**

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

03/04/2016

Client: 5267

STAR TOYOTA  
ATTN: VIVIAN K  
205-11 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 351

**PROFESSIONAL SERVICES:**

**ACCOUNTING SERVICES AS REQUESTED:**

PROGRESS BILLING FOR WORK COMPLETED ON THE DECEMBER 31, 2015 CLOSING OF THE BOOKS AND PREPARATION OF CORPORATE TAX RETURNS.	8,850.00
---	----------

Invoice Total	<u><u>\$8,850.00</u></u>
---------------	--------------------------

Date	Type	Reference	Debit	Credit	Balance
03/01/16	Beginning Balance				\$0.00
03/01/16	Invoice #117		1,000.00		1,000.00
03/04/16	Invoice #351		8,850.00		9,850.00
03/04/16	Amount Due				<u><u>\$9,850.00</u></u>

CONFIDENTIAL

VOYNOW\_024849

(1) Today's date (1) 9.30.15  
(2) Name of individual requesting this billing (2) RPS  
(3) Client Name (3) STAR TOYOTA  
(4) Client # / File # (4) 5267  
(5) This billing is for work done from Month Ending (5a) \_\_\_\_\_, 200\_\_\_\_\_ through the Month Ending (5b) 9.30.15 \_\_\_\_\_, 200\_\_\_\_\_

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested.

Final billing for work completed on December 31, 2014

closing of the books, preparation of tax work papers,  
preparation of federal, state, and city Corp. tax returns.

Amount Due 4,075.00

If this is a zero bill (to clear out W.I.P.), Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH  
CLIENT # / FILE #

W.I.P. TO HOLD:

CLIENT NAME:

WRITE UP / ( DOWN):

BILL #:

BILL

DATE KEYPUNCHED:

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

CONFIDENTIAL

VOYNOW\_024851

**Voynow, Bayard, Whyte and Company, LLP**  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2015

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5267/  
Invoice: 23554

---

**PROFESSIONAL SERVICES:**

**ACCOUNTING SERVICES AS REQUESTED:**

FINAL BILLING FOR WORK COMPLETED ON  
DECEMBER 31, 2014 CLOSING OF THE BOOKS,  
PREPARATION OF TAX WORKPAPERS AND  
PREPARATION OF FEDERAL, STATE AND CITY  
CORPORATE TAX RETURNS

AMOUNT DUE	<u>\$ 4,075.00</u>
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Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

**WIP TO XFER:**

**WIP TO HOLD:**

WIP TO CLEAR:

**WRITE UP/DOWN:** \_\_\_\_\_

AMOUNT TO BILL: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

06 Oct 2015 15:59

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Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
STAR TOYOTA/ VIVIAN 718-279-1800

\* \* FEE & EXPENSE SUMMARIES \* \*

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
BUSINESS TAX ENGAGEMENTS	130.20	27,109.00	27,384.00
INTERIM SERVICES	32.50	6,927.50	34,311.50
SPECIAL PROJECTS-MUST USE MEMO	2.10	577.50	34,889.00
SYSTEM GENERATED FEES	0.00	-21,250.00	13,639.00
** TOTAL	165.80	13,639.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
124 Brett Bausinger	0.00	-21,250.00	-21,250.00
136 DAVID KUMOR	0.20	28.00	-21,222.00
142 TIMOFEY S. KRAVETS	6.50	826.00	-20,396.00
144 PHILLIP L. SALEMNO JR	5.00	600.00	-19,796.00
146 BENJAMIN SIDOR	8.00	1,120.00	-18,676.00
147 DEANNA DOLE	2.30	187.00	-18,489.00
48 Kenneth Mann	1.60	120.00	-18,369.00
56 Hugh Whyte	0.80	220.00	-18,149.00
63 Betteann Norris	1.00	275.00	-17,874.00
75 Bob Seibel	0.30	30.00	-17,844.00
83 Randall Franzen	99.30	20,263.00	2,419.00
** TOTAL	165.80	13,639.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/14	0.00	-1,000.00	-1,000.00
11/30/14	34.00	6,250.00	5,250.00
12/31/14	2.80	-500.00	4,750.00
01/31/15	37.90	7,247.50	11,997.50
02/28/15	8.00	-9,010.00	2,987.50
03/31/15	16.20	2,091.00	5,078.50
04/30/15	2.00	-450.00	4,628.50
05/31/15	2.50	-410.00	4,218.50
06/30/15	34.60	6,449.50	10,668.00
07/31/15	0.50	-862.50	9,805.50
08/31/15	7.70	857.50	10,663.00
09/30/15	19.60	2,976.00	13,639.00
** TOTAL	165.80	13,639.00	

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5267 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56		
STAR TOYOTA/					VIVIAN		718-279-1800	
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *								
09/30/15	09/08/15	2 93	Hugh Whyte	56	275	1.00	275.00	100417 B H T:
		56	Hugh Whyte			1.00	275.00	
		REVIEW	Partner Review			1.00	275.00	
01/31/15	01/17/15	5 1	Bob Seibel	75	200	1.00	200.00	73608 B H T:
			Prepair for visit.					
		75	Bob Seibel			1.00	200.00	
		BUSTAX	Engagement Planning			1.00	200.00	
01/31/15	01/06/15	5 21	Kenneth Mann	48	275	0.30	82.50	77014 B H T:
			LIFO					
01/31/15	01/09/15	5 21	Kenneth Mann	48	275	0.10	27.50	77032 B H T:
			LIFO F/S					
		48	Kenneth Mann			0.40	110.00	
		BUSTAX	LIFO Computations			0.40	110.00	
02/28/15	02/05/15	5 22	DAVID KUMOR	136	125	2.20	275.00	74087 B H T: TPR
			GETTING ALL STAR DEPRECIATION SCHEDULES AND GOING					
			OVER WITH RANDY					
			ON THE PHONE WITH DAVID KAPLAN WITH BEN ABOUT THE					
			DEPRECIATION SCHEDULES, CLEARING UP HIS COMMENTS					
		136	DAVID KUMOR			2.20	275.00	
		BUSTAX	Fixed Assets			2.20	275.00	
03/31/15	03/03/15	5 61	DAVID KUMOR	136	140	0.60	84.00	77971 B H T:
		EXTENSION						
03/31/15	03/11/15	5 61	DAVID KUMOR	136	140	0.30	42.00	79230 B H T:
		E FILE EXT						
		136	DAVID KUMOR			0.90	126.00	
03/31/15	03/02/15	5 61	PHILLIP L. SALEMNO J	144	140	2.60	364.00	78702 B H T:
03/31/15	03/03/15	5 61	PHILLIP L. SALEMNO J	144	140	2.50	350.00	78705 B H T:
09/30/15	09/03/15	5 61	PHILLIP L. SALEMNO J	144	140	2.90	406.00	100920 B H T:
		144	PHILLIP L. SALEMNO JR			8.00	1,120.00	
06/30/15	06/23/15	5 61	BENJAMIN SIDOR	146	90	0.20	18.00	92730 B H T: TPR
		3115						
06/30/15	06/25/15	5 61	BENJAMIN SIDOR	146	90	0.10	9.00	92731 B H T: ) TPR
		3115 corrections						
		146	BENJAMIN SIDOR			0.30	27.00	
09/30/15	09/11/15	5 61	Betteann Norris	63	100	0.30	30.00	100547 B H T:
		process tax return						
		63	Betteann Norris			0.30	30.00	

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Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015  
 SORT ON CLIENT ID \* SELECTED CLIENTS

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5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
 STAR TOYOTA/ VIVIAN 718-279-1800  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

BUSTAX Federal Tax Return Prep 9.50 1,303.00

11/30/14 11/18/14 5 68 Bob Seibel 75 200 1.00 200.00 66715 B H T:  
 Prepare for visit.  
 11/30/14 11/24/14 5 68 Bob Seibel 75 200 10.00 2,000.00 66722 B H T:  
 Tax planning visit.  
 11/30/14 11/25/14 5 68 Bob Seibel 75 200 10.00 2,000.00 66723 B H T:  
 Tax planning visit.  
 11/30/14 11/26/14 5 68 Bob Seibel 75 200 7.00 1,400.00 66724 B H T:  
 Tax planning visit.  
 12/31/14 12/02/14 5 68 Bob Seibel 75 200 1.00 200.00 67781 B H T:  
 Follow up from visit.  
 12/31/14 12/23/14 5 68 Bob Seibel 75 200 0.50 100.00 70243 B H T:  
 Go over with Vivian.

75 Bob Seibel 29.50 5,900.00

11/30/14 11/24/14 5 68 Randall Franzen 83 275 4.00 1,100.00 66934 B H T:  
 Go to NY and work on the tax planning

83 Randall Franzen 4.00 1,100.00

BUSTAX Tax Planning 33.50 7,000.00

12/31/14 12/03/14 5 69 Bob Seibel 75 200 0.50 100.00 67787 B H T:  
 Send estimated tax payments to Vivian.  
 01/31/15 01/19/15 5 69 Bob Seibel 75 200 10.00 2,000.00 73627 B H T:  
 Year end visit.  
 01/31/15 01/20/15 5 69 Bob Seibel 75 200 10.00 2,000.00 73628 B H T:  
 Year end visit.  
 01/31/15 01/21/15 5 69 Bob Seibel 75 200 7.00 1,400.00 73629 B H T:  
 Year end visit.  
 01/31/15 12/29/14 5 69 Bob Seibel 75 200 1.00 200.00 70547 B H T:  
 Go over info for Depreciation changes.  
 02/28/15 02/06/15 5 69 Bob Seibel 75 210 1.00 210.00 78926 B H T:  
 follow up  
 02/28/15 02/13/15 5 69 Bob Seibel 75 210 1.00 210.00 78942 B H T:  
 Go through package and find 2010 statements for  
 Vivian.  
 02/28/15 02/14/15 5 69 Bob Seibel 75 210 1.00 210.00 78949 B H T:  
 find info for Vivian & Debbie.  
 03/31/15 03/04/15 5 69 Bob Seibel 75 210 0.30 63.00 79047 B H T:  
 Extension  
 03/31/15 03/06/15 5 69 Bob Seibel 75 210 1.00 210.00 79062 B H T:  
 Extensions  
 03/31/15 03/11/15 5 69 Bob Seibel 75 210 1.50 315.00 79353 B H T:  
 Check & approve extensions for e-file  
 05/31/15 05/05/15 5 69 Bob Seibel 75 210 1.50 315.00 91217 B H T:  
 Cost seg info. TPR  
 08/31/15 08/27/15 5 69 Bob Seibel 75 210 2.00 420.00 102693 B H T:  
 Go through trial and make adjustments.  
 08/31/15 08/28/15 5 69 Bob Seibel 75 210 2.00 420.00 102700 B H T:  
 3115 TPR  
 09/30/15 08/31/15 5 69 Bob Seibel 75 210 2.00 420.00 102925 B H T: TPR

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Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
 STAR TOYOTA/ VIVIAN 718-279-1800  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *						
COST SEG						
09/30/15 09/01/15	5 69	Bob Seibel	75	210	1.00	210.00 102938 B H T: TPR
		Tie out cost seg				
09/30/15 09/02/15	5 69	Bob Seibel	75	210	1.50	315.00 102946 B H T:
		tax return				
09/30/15 09/03/15	5 69	Bob Seibel	75	210	1.00	210.00 102958 B H T:
		tax return				
09/30/15 09/08/15	5 69	Bob Seibel	75	210	1.00	210.00 103061 B H T:
		Changes to 3115's.				
09/30/15 09/09/15	5 69	Bob Seibel	75	210	0.50	105.00 103069 B H T:
		tax return.				
09/30/15 09/10/15	5 69	Bob Seibel	75	210	2.00	420.00 103073 B H T: TPR
		3115's and in for processing.				
09/30/15 09/11/15	5 69	Bob Seibel	75	210	0.50	105.00 103086 B H T:
		out				
09/30/15 09/14/15	5 69	Bob Seibel	75	210	0.50	105.00 104293 B H T:
		Q				
	75	Bob Seibel			49.80	10,173.00
11/30/14 11/26/14	5 69	Randall Franzen	83	275	2.00	550.00 66939 B H T: PLAN
		go to NY and do tax planning				
01/31/15 01/20/15	5 69	Randall Franzen	83	275	8.50	2,337.50 73638 B H T: X/E
		go to dealership in NY and do the year end				
03/31/15 03/09/15	5 69	Randall Franzen	83	275	0.70	192.50 82167 B H T:
		calls from Vivian to go over sitation at star				
03/31/15 03/09/15	5 69	Randall Franzen	83	275	1.00	275.00 82183 B H T:
		go over loans with the boys and if Mike get his				
		distributed or how was it handled and talk with				
		Mike on the phone				
03/31/15 03/17/15	5 69	Randall Franzen	83	275	1.50	412.50 82213 B H T: TPR
		go over info for new cost seg company and what we				
		want to do and how to do it and Mike loan account				
		to distribution				
03/31/15 03/24/15	5 69	Randall Franzen	83	275	0.50	137.50 82402 B H T:
		call from Vivian to go over the hampton property				
		expenses				
04/30/15 04/03/15	5 69	Randall Franzen	83	275	1.00	275.00 82572 B H T:
		go over boys and business income and projsection				
		to see what they may need to pay				
04/30/15 04/13/15	5 69	Randall Franzen	83	275	1.00	275.00 90111 B H T:
		go over Mike kid info				
05/31/15 05/07/15	5 69	Randall Franzen	83	275	1.00	275.00 90183 B H T: TPR
		go over cost seg info with source copr people in				
		the office				
06/30/15 06/03/15	5 69	Randall Franzen	83	275	0.60	165.00 93818 B H T: TPR
		discuss the cost seg for the Star group				
06/30/15 06/17/15	5 69	Randall Franzen	83	275	1.20	330.00 93847 B H T: TPR
		go over various items on the cost seg to get it				
		done				
07/31/15 07/10/15	5 69	Randall Franzen	83	275	0.50	137.50 96182 B H T: TPR
		calls from Julio people about cost seg work				
08/31/15 08/10/15	5 69	Randall Franzen	83	275	2.50	687.50 99673 B H T:
		look over some of the misc Star returna dn				
		workpapers				

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 06 Oct 2015 15:59

DWIP SORT ON CLIENT ID 5267 /

PAGE: 78

Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5267 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56	
STAR TOYOTA/					VIVIAN		718-279-1800
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ# ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *							
08/31/15	08/24/15	5 69	Randall Franzen	83 275	1.20	330.00	101457 B H T: call from Mike to go over entities and Maas purchase and father in law situation etc.
09/30/15	09/08/15	5 69	Randall Franzen	83 275	2.40	660.00	104263 B H T: go over workpapers and tax return
09/30/15	09/15/15	5 69	Randall Franzen	83 275	1.00	275.00	104362 B H T: call from Mike about year end taxes and kids taxes adn rents on the properties and increases etc.
		83	Randall Franzen		26.60	7,315.00	
		BUSTAX	Year End Tax Work		76.40	17,488.00	
03/31/15	02/23/15	5 82	Brett Bausinger	124 140	0.20	28.00	76377 B H T: Email Bobby listing of NY IT-204 LL's received thus far from Star entities to get date of withdrawl to use for efiling purposes.
		124	Brett Bausinger		0.20	28.00	
		BUSTAX	Client Assist UNBUDGETE		0.20	28.00	
02/28/15	02/05/15	5 90	DAVID KUMOR	136 125	0.30	37.50	74084 B H T: GOING OVER TAX CODE REPORT ADJUSTING ENTRY'S
03/31/15	02/28/15	5 90	DAVID KUMOR	136 125	2.30	287.50	76474 B H T: ADJUSTING ENTRIES LIFO UNICAP
		136	DAVID KUMOR		2.60	325.00	
02/28/15	02/03/15	5 90	BENJAMIN SIDOR	146 80	2.00	160.00	75241 B H T: 146 BENJAMIN SIDOR
		BUSTAX	Trial Balance Data Inpu		2.00	160.00	
09/30/15	09/09/15	5 97	DEANNA DOLE	147 75	1.60	120.00	101101 B H T: 147 DEANNA DOLE
		BUSTAX	Math/Proof Report/Retur		1.60	120.00	
12/31/14	12/23/14	5 99	DAVID KUMOR	136 125	0.80	100.00	70170 B H T: LOOKING FOR \$2000 BUCKS THAT VIVIAN HAD WRITTEN ON HER TAX MEMO AND FINDING OUT WHAT IT WAS FOR
		136	DAVID KUMOR		0.80	100.00	
		BUSTAX	Report Typing		0.80	100.00	
06/30/15	06/09/15	6 1	Bob Seibel	75 210	1.00	210.00	93282 B H T:

06 Oct 2015 15:59

DWIP SORT ON CLIENT ID

5267 /

PAGE: 79

CONFIDENTIAL

VOYNOW\_024858

Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
STAR TOYOTA/ VIVIAN 718-279-1800  
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

Prepair for visit.

75	Bob Seibel		1.00	210.00		
INTSER Interim Visit Planning				1.00	210.00	
06/30/15	06/10/15	6 13 Bob Seibel Interim Visit.	75	210	9.00	1,890.00 93286 B H T: ) I
06/30/15	06/11/15	6 13 Bob Seibel Interim Visit.	75	210	9.00	1,890.00 93287 B H T: )
75 Bob Seibel				18.00	3,780.00	
06/30/15	06/10/15	6 13 Randall Franzen drive to Star for an interim visit	83	275	3.00	825.00 93826 B H T: ) I
06/30/15	06/11/15	6 13 Randall Franzen go to star for an interim visit	83	275	4.00	1,100.00 93828 B H T: )
06/30/15	06/12/15	6 13 Randall Franzen go over all the cost seg info again with Julio and what we can get for a write down	83	275	1.50	412.50 93821 B H T: TPR
83 Randall Franzen				8.50	2,337.50	
INTSER Rev. Ledger & Schedules				26.50	6,117.50	
06/30/15	06/11/15	6 20 TIMOFEY S. KRAVETS interim	142	120	5.00	600.00 91723 B H T:
142 TIMOFEY S. KRAVETS				5.00	600.00	
INTSER Service Dept Analysis				5.00	600.00	
09/30/15	09/10/15	8 32 Kenneth Mann review 3115's	48	275	0.40	110.00 103039 B H T: TPR
48 Kenneth Mann				0.40	110.00	
02/28/15	02/18/15	8 32 Randall Franzen go over the ADP compliance ifof for Mike	83	275	0.50	137.50 77152 B H T:
03/31/15	02/27/15	8 32 Randall Franzen calls from Tony to go over the ACA act and write emails to Mike to go over the situation and the penalty	83	275	1.20	330.00 77197 B H T:
83 Randall Franzen				1.70	467.50	
Other Special Projects(detail)				2.10	577.50	
* * TOTAL FEES				165.80	34,889.00	

\* \* CHARGEABLE EXPENSES \* \*

11/30/14 11/26/14 1 1 Randall Franzen 83 335.00 66943 B H T:

06 Oct 2015 15:59 DWIP SORT ON CLIENT ID 5267 / PAGE: 80

Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5267 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56	
STAR TOYOTA/					VIVIAN		718-279-1800
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#

\* \* CHARGEABLE EXPENSES \* \*

diner donuts

83	Randall Franzen					335.00	
	Miscellaneous Expense					335.00	
11/30/14	11/26/14	10	2 Randall Franzen	83		393.00	66929 B H T:
			tolls plus driveing	550 miles x .5 = 275			
01/31/15	01/21/15	10	2 Randall Franzen	83		84.00	73645 B H T:
			travel 280 x ,55 = 154 +154 tolls				
			14+14+15+15+13+13=84				
83	Randall Franzen					477.00	
	TOLLS AND PARKING 6166					477.00	
01/31/15	01/21/15	10	3 Randall Franzen	83		260.00	73644 B H T:
83	Randall Franzen					260.00	
	SUPPER MONEY 6167					260.00	
11/30/14	11/26/14	10	4 Randall Franzen	83		1,187.00	66942 B H T:
			3 rooms and 2 cars and parking				
01/31/15	01/21/15	10	4 Randall Franzen	83		1,300.00	73642 B H T:
			3 room 2 nights at				
83	Randall Franzen					2,487.00	
	HOTELS AND TRAVEL 6160					2,487.00	
	* * TOTAL EXPENSES					3,559.00	

\* \* DEBITS & CREDITS \* \*

10/31/14	10/31/14	99	3		-1,000.00	44638 B H T:
11/30/14	11/30/14	99	3		-1,000.00	51524 B H T:
12/31/14	09/30/14	99	3		-1,000.00	54094 B H T:
01/31/15	01/31/15	99	3		-1,000.00	66037 B H T:
02/28/15	02/28/15	99	3		-1,000.00	66620 B H T:
02/28/15	02/28/15	99	3		-9,250.00	75389 B H T:
03/31/15	03/31/15	99	3		-1,000.00	68147 B H T:
04/30/15	04/30/15	99	3		-1,000.00	72474 B H T:
05/31/15	05/31/15	99	3		-1,000.00	75467 B H T:
06/30/15	06/30/15	99	3		-1,000.00	76013 B H T:
07/31/15	07/31/15	99	3		-1,000.00	86201 B H T:
08/31/15	08/31/15	99	3		-1,000.00	86947 B H T:
09/30/15	09/30/15	99	3		-1,000.00	88906 B H T:

\* \* TOTAL PROGRESS BILLS AND OTHER CREDITS -21,250.00

Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
STAR TOYOTA/ VIVIAN 718-279-1800  
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
34,889.00	3,559.00	38,448.00	0.00	38,448.00	-21,250.00	17,198.00

(1) Today's date	(1) 9-30-15
(2) Name of individual requesting the billing	(2) RPS
(3) Client Name	(3) STAR TOYOTA
(4) Client # / File #	(4) 2267
(5) This billing is for work done from Month Ending through the Month Ending	(5a) _____, 200_____ (5b) 9-30-15, 200_____

**DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:**  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final Billing for work completed on compliance with the Final Tangible Property Regulations issued by the Internal Revenue Service including: Review of depreciation schedules and underlying construction and NYC real estate tax documents. Gather and send

information to Engineering Tax Services for cost segregation study and review of ETS projection and price quote. Review of cost segregation study completed by ETS and reconcile to Depreciation Schedule and General Ledger and record Section 481A adjustment.

Review depreciation schedule to determine retired assets and remove from depreciation schedule and general ledger and determine associated Section 481A adjustment.

Review of IRS form 3115 prepared by ETS for changes in accounting method

number 7. Preparation of IRS forms 3115 for changes in accounting method

numbers 21, 184, 186, 187, 192, and 206 and ancillary current year tax elections required to comply with the Final Tangible Property Regulations.

Amount Due 7,235.00

If this is a zero bill (to clear out W.I.P.), Write down the client it was billed through and the bill number.

bill TYPE (STANDARD)  PROGRESS  FINAL W.I.P.

TOTAL W.I.P. \_\_\_\_\_

DATE BILLED: \_\_\_\_\_

W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH:  
CLIENT #: FILE #: \_\_\_\_\_

W.I.P. TO HOLD: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

BILL #: \_\_\_\_\_

WRITE UP / DOWN: \_\_\_\_\_

DATE REMUNCHED: \_\_\_\_\_

BILL: \_\_\_\_\_

TOTAL AMOUNT BILLABLE: \_\_\_\_\_

LESS RETAINERS AND ON PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: \_\_\_\_\_

CONFIDENTIAL

VOYNOW\_024863

**Voynow, Bayard, Whyte and Company, LLP**  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2015

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5267/  
Invoice: 23552

---

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON COMPLIANCE  
WITH THE FINAL TANGIBLE PROPERTY REGULATIONS  
ISSUED BY THE INTERNAL REVENUE SERVICE INCLUDING:  
REVIEW OF DEPRECIATION SCHEDULES AND UNDERLYING  
CONSTRUCTION, PURCHASE AND NYC REAL ESTATE  
TAX DOCUMENTS. GATHER AND SEND INFORMATION  
TO ENGINEERING TAX SERVICES FOR COST SEGREGATION  
STUDY AND REVIEW OF ETS PROJECTION AND PRICE  
QUOTE. REVIEW OF COST SEGREGATION STUDY COMPLETED  
BY ETS AND RECONCILE TO DEPRECIATION SCHEDULE AND  
GENERAL LEDGER AND RECORD SECTION 481A ADJUSTMENT.  
REVIEW DEPRECIATION SCHEDULE TO DETERMINE RETIRED  
ASSETS AND REMOVE FROM DEPRECIATION SCHEDULE AND  
GENERAL LEDGER AND DETERMINE ASSOCIATED SECTION  
481A ADJUSTMENT. REVIEW OF IRS FORMS 3115  
PREPARED BY ETS AND CHANGES IN ACCOUNTING METHOD  
NUMBER 7. PREPARATION OF IRS FORMS 3115 FOR  
CHANGE IN ACCOUNTING METHOD NUMBERS 21, 184,  
186, 187, 192 AND 206 AND ANCILLARY  
CURRENT YEAR TAX ELECTIONS REQUIRED TO COMPLY  
WITH THE FINAL TANGIBLE PROPERTY REGULATIONS

AMOUNT DUE	\$ 7,435.00
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CONFIDENTIAL

VOYNOW\_024864

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2015

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5267/  
Invoice: 23552

---

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON COMPLIANCE  
WITH THE FINAL TANGIBLE PROPERTY REGULATIONS  
ISSUED BY THE INTERNAL REVENUE SERVICE INCLUDING:  
REVIEW OF DEPRECIATION SCHEDULES AND UNDERLYING  
CONSTRUCTION, PURCHASE AND NYC REAL ESTATE  
TAX DOCUMENTS. GATHER AND SEND INFORMATION  
TO ENGINEERING TAX SERVICES FOR COST SEGREGATION  
STUDY AND REVIEW OF ETS PROJECTION AND PRICE  
QUOTE. REVIEW OF COST SEGREGATION STUDY COMPLETED  
BY ETS AND RECONCILE TO DEPRECIATION SCHEDULE AND  
GENERAL LEDGER AND RECORD SECTION 481A ADJUSTMENT.  
REVIEW OF IRS FORMS ~~3115~~ PREPARED BY ETS AND CHANGES  
IN ACCOUNTING METHOD NUMBER 7. PREPARATION  
OF IRS FORMS 3115 FOR CHANGE IN ACCOUNTING METHOD  
NUMBERS 21, 184, 186, 187, 192 AND 206 AND ANCILLARY  
CURRENT YEAR TAX ELECTIONS REQUIRED TO COMPLY  
WITH THE FINAL TANGIBLE PROPERTY REGULATIONS

AMOUNT DUE

\$ 7,435.00

3115

Review depreciation schedule to determine retired  
assets and remove from depreciation schedule and  
general ledger and determine associated section  
481A Adjustment.

CONFIDENTIAL

VOYNOW\_024865

VOYNOW BAYARD CO

W.I.P.

(1) Today's date	(1) 2.6.15
(2) Name of individual requesting this billing	(2) RANDY
(3) Client Name	(3) STAR TOYOTA
(4) Client # / File #	(4) 5267
(5) This billing is for work done from Month Ending	(5a) 2014
through the Month Ending	(5b) 1.31.15
	(5c) 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:  
(Be precise. The bill will be typed exactly as you word it below.)

Accounting Services as Requested;  
Progress billing for work completed  
on the December 31 2014 closing of the books  
preparation of Federal , State and city  
corporate tax returns.  
PREPARATION OF New Tangible property rules  
*Regard charge to application*

Accountant:

	Amount Due	9,250.00
--	------------	----------

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

LAST YEAR BILL: 7,900 TOTAL W.I.P.

DATE BILLED: W.I.P. TO TRANSFER:

CLIENT THROUGH CLIENT # / FILE # W.I.P. TO HOLD:

CLIENT NAME: WRITE UP / DOWN: W.I.P. TO CLEAR:

BILL #: 24137 BILL:

DATE KEYPUNCHED: TOTAL AMOUNT BILLABLE: 9,250.00

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL: 9,250.00

CONFIDENTIAL

VOYNOW\_024867

**Voynow, Bayard, Whyte and Company, LLP**  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

February 9, 2015

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5267/  
Invoice: 23437

---

**PROFESSIONAL SERVICES:**

PROGRESS BILLING FOR WORK COMPLETED  
ON THE DECEMBER 31, 2014 CLOSING OF  
THE BOOKS, PREPARATION OF FEDERAL,  
STATE AND CITY CORPORATE TAX RETURNS  
AND PROGRESS CHARGE FOR APPLICATION  
OF NEW TANGIBLE PROPERTY RULES

PROGRESS AMOUNT DUE      \$ 9,250.00

CONFIDENTIAL

VOYNOW\_024868

(1) Today's date	(1) 9.24.14
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR TOYOTA
(4) Client # / File #	(4) 5267
(5) This billing is for work done from Month Ending through the Month Ending	(5a) _____ 200 (5b) 9.24.14 200

**DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:**  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2013

closing of the books, preparation of tax work papers,  
preparation of federal, state, and city Corp. tax returns

Amount Due 3,940.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) **(FINAL)**

W.I.P.

TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_

W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH  
CLIENT # / FILE #  
\_\_\_\_\_

W.I.P. TO HOLD: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

BILL #: **200**

WRITE UP / ( DOWN): \_\_\_\_\_

DATE KEYPUNCHED: \_\_\_\_\_

BILL: \_\_\_\_\_

TOTAL AMOUNT BILLABLE: \_\_\_\_\_

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: \_\_\_\_\_

**Voynow, Bayard, Whyte and Company, LLP**  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2014

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5267/  
Invoice: 23083

---

**PROFESSIONAL SERVICES:**

**ACCOUNTING SERVICES AS REQUESTED:**

FINAL BILLING FOR WORK COMPLETED ON  
DECEMBER 31, 2013 CLOSING OF THE BOOKS,  
PREPARATION OF TAX WORKPAPERS AND  
PREPARATION OF FEDERAL, STATE AND CITY  
CORPORATE TAX RETURNS

AMOUNT DUE	<u>\$ 3,940.00</u>
------------	--------------------

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.0C

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56				VIVIAN 718-279-1800					
<----- MOST RECENT 12 MONTHS ----->				<----- PRIOR 12 MONTHS ----->					
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
OCT-13	1,000	0	0	4,465	OCT-12	1,000	0	0	1,000
NOV-13	1,000	0	0	14,650	NOV-12	1,000	0	0	6,810
DEC-13	1,000	0	0	1,000	DEC-12	1,000	0	0	1,000
JAN-14	1,000	0	0	1,000	JAN-13	1,000	0	0	1,000
FEB-14	8,900	0	0	1,000	FEB-13	1,000	0	0	1,000
MAR-14	1,000	0	0	8,900	MAR-13	8,750	0	0	8,750
APR-14	1,000	0	0	1,000	APR-13	1,000	0	0	1,000
MAY-14	1,000	0	0	1,000	MAY-13	1,000	0	0	1,000
JUN-14	1,000	0	0	1,000	JUN-13	1,000	0	0	1,000
JUL-14	1,000	0	0	700	JUL-13	1,000	0	0	1,000
AUG-14	1,000	0	0	1,300	AUG-13	1,000	0	0	1,000
SEP-14	1,000	0	0	0	SEP-13	14,650	-6,061	0	1,000
TOTAL	19,900	0	0	36,015	TOTAL	33,400	-6,061	0	25,560
YTD	16,900	0	0	15,900	PYTD	30,400	-6,061	0	16,750

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	A/R
WIP	-575.00	2,665.00	5,272.00	-667.00	-862.50	5,012.96	10,845.46	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	123.00	-123.00	0.00%	BILLED	12/01/14	1,000.00	PRG
DOLLARS	0.00	24,105.46	-24,105.46	0.00%	PAYMENT	08/18/14	1,300.00	SN

<----- WORK-IN-PROCESS ----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
29,012.50	1,732.96	0.00	-19,900.00	10,845.46	1,000.00	0.00	11,845.46

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP 10,845.46

WIP TO XFER: \_\_\_\_\_

WIP TO HOLD: \_\_\_\_\_

WIP TO CLEAR: \_\_\_\_\_

WRITE UP/DOWN: \_\_\_\_\_

AMOUNT TO BILL: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

1/P 11/25 11/26  
 X/E 1/27 1/28 1/29  
 Interim 7/23 7/24

Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
STAR TOYOTA/ VIVIAN 718-279-1800

\* \* FEE & EXPENSE SUMMARIES \* \*

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
BUSINESS TAX ENGAGEMENTS	123.30	22,012.00	22,287.00
INTERIM SERVICES	30.20	6,092.50	28,379.50
PERSONAL TAX RETURN SERVICES	0.80	88.00	28,467.50
SPECIAL PROJECTS-MUST USE MEMO	2.00	545.00	29,012.50
SYSTEM GENERATED FEES	0.00	-19,900.00	9,112.50
** TOTAL	157.30	9,112.50	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
132 DOROTHEA BURCH	0.00	-19,900.00	-19,900.00
135 VINCENT BUCOLO	0.30	15.00	-19,885.00
136 DAVID KUMOR	14.40	1,647.50	-18,237.50
138 MIKE CORRIGAN	10.00	1,164.50	-17,073.00
139 KAITLYN M. METZ	7.00	560.00	-16,513.00
140 MARIALUISA VENEZIALE-CIOCCA	0.90	45.00	-16,468.00
142 TIMOFEY S. KRAVETS	1.20	180.00	-16,288.00
143 ERIC WOJCIECHOWSKI	0.40	38.00	-16,250.00
48 Kenneth Mann	17.50	1,385.00	-14,865.00
56 Hugh Whyte	0.60	165.00	-14,700.00
75 Bob Seibel	1.00	275.00	-14,425.00
83 Randall Franzen	61.50	12,130.00	-2,295.00
** TOTAL	157.30	9,112.50	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/13	3.50	-125.00	-125.00
11/30/13	0.20	-950.00	-1,075.00
12/31/13	30.60	4,715.00	3,640.00
01/31/14	2.10	-625.00	3,015.00
02/28/14	39.20	-1,873.00	1,142.00
03/31/14	26.20	2,530.00	3,672.00
04/30/14	6.00	650.00	4,322.00
05/31/14	0.50	-862.50	3,459.50
06/30/14	1.80	-667.00	2,792.50
07/31/14	23.30	4,230.00	7,022.50
08/31/14	21.70	2,665.00	9,687.50
09/30/14	2.20	-575.00	9,112.50
** TOTAL	157.30	9,112.50	

Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014  
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5267 /	GRP: STAR	PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56	VIVIAN	718-279-1800					
STAR TOYOTA/	CDATE	WDATE	WORK (CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
08/31/14 08/06/14 2 93 Hugh Whyte									
56				Hugh Whyte	56	275	1.00	275.00	52602 B H T:
56				Hugh Whyte			1.00	275.00	
REVIEW Partner Review									
1.00								275.00	
01/31/14	01/02/14	5 21 KAITLYN M. METZ	139	LIFO RESERVE ADJUSTMENT	50	0.70	35.00	21046	B H T:
01/31/14	01/03/14	5 21 KAITLYN M. METZ	139	LIFO RESERVE	50	0.20	10.00	21052	B H T:
139 KAITLYN M. METZ									
01/31/14	01/02/14	5 21 Kenneth Mann	48	Lifo supervise Kaitylyn	275	0.20	55.00	26302	B H T:
01/31/14	01/06/14	5 21 Kenneth Mann	48	Lifo	275	0.20	55.00	26333	B H T:
01/31/14	01/08/14	5 21 Kenneth Mann	48	factory statements- LIFO	275	0.20	55.00	26349	B H T:
48 Kenneth Mann									
0.60								165.00	
BUSTAX LIFO Computations									
1.50								210.00	
02/28/14	02/20/14	5 60 VINCENT BUCOLO	135	helping, no advising Eric	110	0.20	22.00	27177	B H T:
03/31/14	02/25/14	5 60 VINCENT BUCOLO	135		110	0.10	11.00	27673	B H T:
135 VINCENT BUCOLO									
0.30								33.00	
03/31/14	03/03/14	5 60 DAVID KUMOR	136	EXTENSIONS	110	0.60	66.00	29007	B H T:
03/31/14	03/10/14	5 60 DAVID KUMOR	136	PUTTING IN FOR E-FILE	110	0.20	22.00	29547	B H T:
136 DAVID KUMOR									
0.80								88.00	
03/31/14	02/26/14	5 60 TIMOFEY S. KRAVETS	142	Prepared extensions in gosystems. Updated log and	80	0.10	8.00	27911	B H T:
filed out control page									
142 TIMOFEY S. KRAVETS						0.10	8.00		
BUSTAX Income Tax Project & Ex									
1.20								129.00	
08/31/14	08/13/14	5 61 DOROTHEA BURCH	132	process	50	0.30	15.00	52339	B H T:
132 DOROTHEA BURCH									
0.30								15.00	
03/31/14	03/04/14	5 61 DAVID KUMOR	136	LOOKING OVER MIKES WORK	110	1.80	198.00	28995	B H T:
TIEING OUT LIFO									
UNICAP									
ADJUSTING ENTRIES									

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5267 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56	
STAR TOYOTA/				VIVIAN			718-279-1800
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ# ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *							
08/31/14	07/29/14	5 61 DAVID KUMOR	136 125	3.10	387.50	51204	B H T:
POSTING ADJUSTING ENTRIES STARTING RETURN YEAHHHHHHH MIKE DID THIS RETURN WITH POSTING THINGS IN THE YELLOW!!!							
08/31/14	07/31/14	5 61 DAVID KUMOR	136 125	0.50	62.50	51215	B H T:
08/31/14	08/04/14	5 61 DAVID KUMOR	136 125	0.80	100.00	52079	B H T:
UPDATING RETURN							
136 DAVID KUMOR 6.20 748.00							
03/31/14	02/25/14	5 61 MIKE CORRIGAN	138 80	2.00	160.00	27777	B H T:
Prepared Return, still working on it and making corrections							
03/31/14	02/26/14	5 61 MIKE CORRIGAN	138 80	3.00	240.00	27779	B H T:
03/31/14	02/26/14	5 61 MIKE CORRIGAN	138 80	2.00	160.00	27782	B H T:
Finishing preparing Federal Return Making the corrections on the Federal Return							
138 MIKE CORRIGAN 7.00 560.00							
03/31/14	02/26/14	5 61 MARIALUISA VENEZIALE	140 150	1.20	180.00	27819	B H T:
Helping Mike with Star							
140 MARIALUISA VENEZIALE-CIOCCA 1.20 180.00							
BUSTAX Federal Tax Return Prep 14.70 [REDACTED]							
12/31/13	11/27/13	5 65 Randall Franzen	83 250	1.50	375.00	17677	B H T:
go over billing and checks for star							
83 Randall Franzen 1.50 375.00							
BUSTAX Tax Audit/Examination 1.50 [REDACTED]							
12/31/13	11/27/13	5 68 VINCENT BUCOLO	135 100	0.20	20.00	16531	B H T:
135 VINCENT BUCOLO 0.20 20.00							
12/31/13	11/25/13	5 68 Bob Seibel	75 190	8.00	1,520.00	17384	B H T:
Tax Planning Visit.							
12/31/13	11/26/13	5 68 Bob Seibel	75 190	8.00	1,520.00	17385	B H T:
Tax Planning Visit.							
75 Bob Seibel 16.00 3,040.00							
12/31/13	11/25/13	5 68 Randall Franzen	83 250	4.00	1,000.00	17671	B H T:
go to NY and do tax planning							
12/31/13	12/26/13	5 68 Randall Franzen	83 250	2.00	500.00	21661	B H T:
calls and go over final year end info with vivian and debbie							
83 Randall Franzen 6.00 1,500.00							
BUSTAX Tax Planning 22.20 [REDACTED]							

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5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
STAR TOYOTA/ VIVIAN 718-279-1800  
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

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\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

02/28/14	02/04/14	5 69 ERIC WOJCIECHOWSKI	143 80 1.50	120.00	25157 B H T:
FIXED ERRORS AND PREPARED ADJUSTING JOURNAL ENTRIES					
02/28/14	02/20/14	5 69 ERIC WOJCIECHOWSKI	143 80 2.00	160.00	27319 B H T:
02/28/14	02/21/14	5 69 ERIC WOJCIECHOWSKI	143 80 4.00	320.00	27320 B H T:
03/31/14	02/24/14	5 69 ERIC WOJCIECHOWSKI	143 80 1.00	80.00	28241 B H T:
ENTERING FEDERAL AND STATE TAX RETURNS INTO GOSYSTEM					
03/31/14	02/25/14	5 69 ERIC WOJCIECHOWSKI	143 80 6.00	480.00	28244 B H T:
ENTERED FEDERAL AND STATE TAX RETURNS INTO GOSYSTEM					
143 ERIC WOJCIECHOWSKI				14.50	1,160.00
12/31/13	12/02/13	5 69 Bob Seibel	75 190 1.00	190.00	18747 B H T:
02/28/14	01/27/14	5 69 Bob Seibel	75 200 10.00	2,000.00	24617 B H T:
Year end visit.					
02/28/14	01/28/14	5 69 Bob Seibel	75 200 10.00	2,000.00	24618 B H T:
Year end visit.					
02/28/14	02/01/14	5 69 Bob Seibel	75 200 1.00	200.00	24623 B H T:
Follow up from visit.					
06/30/14	06/04/14	5 69 Bob Seibel	75 200 0.50	100.00	44373 B H T:
6/15 est.					
06/30/14	06/06/14	5 69 Bob Seibel	75 200 1.00	200.00	44389 B H T:
Send out Estimates.					
08/31/14	07/28/14	5 69 Bob Seibel	75 200 1.00	200.00	51917 B H T:
TAX RETURN					
08/31/14	07/31/14	5 69 Bob Seibel	75 200 1.00	200.00	51931 B H T:
Tax return.					
08/31/14	08/04/14	5 69 Bob Seibel	75 200 1.00	200.00	52228 B H T:
Tax return.					
08/31/14	08/11/14	5 69 Bob Seibel	75 200 1.00	200.00	52449 B H T:
Tax return					
08/31/14	08/19/14	5 69 Bob Seibel	75 200 1.00	200.00	53461 B H T:
Info for bank.					
09/30/14	09/03/14	5 69 Bob Seibel	75 200 1.00	200.00	56911 B H T:
09/30/14	09/04/14	5 69 Bob Seibel	75 200 1.00	200.00	56918 B H T:
3Q estimates					
75 Bob Seibel				30.50	6,090.00
10/31/13	10/01/13	5 69 Randall Franzen	83 250 2.50	625.00	8780 B H T:
various calls to brokerage company to get info to finish up tax returns					
10/31/13	10/10/13	5 69 Randall Franzen	83 250 1.00	250.00	10311 B H T:
calls with Mike to go over tax info and returns and info needed to finish up					
01/31/14	01/21/14	5 69 Randall Franzen	83 275 0.60	165.00	29319 B H T:
calls from Chase bank to go over the various year end adjustments					
02/28/14	01/27/14	5 69 Randall Franzen	83 275 4.00	1,100.00	29330 B H T:

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 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014  
 SORT ON CLIENT ID \* SELECTED CLIENTS

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5267 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56	
STAR TOYOTA/				VIVIAN		718-279-1800	
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ# ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *							
02/28/14	01/29/14	5 69	Randall Franzen	83 275	2.00	550.00	29335 B H T:
02/28/14	02/12/14	5 69	Randall Franzen	83 275	1.00	275.00	30918 B H T:
				calls and email from Source corp about which entity is on Lifo like Fiat			
03/31/14	03/20/14	5 69	Randall Franzen	83 275	0.60	165.00	33210 B H T:
				get dmeo info for Mike			
03/31/14	03/21/14	5 69	Randall Franzen	83 275	1.50	412.50	33219 B H T:
				go over persoani returns and check estimated personal payments			
03/31/14	03/22/14	5 69	Randall Franzen	83 275	1.00	275.00	33222 B H T:
				vivian kids return			
03/31/14	03/24/14	5 69	Randall Franzen	83 275	2.50	687.50	33282 B H T:
03/31/14	03/26/14	5 69	Randall Franzen	83 275	0.60	165.00	33259 B H T:
				get extesnion ready to go out			
04/30/14	03/31/14	5 69	Randall Franzen	83 275	1.00	275.00	33727 B H T:
				calls from vivina to go over owners tax numbers and Sr tax info we need			
04/30/14	04/02/14	5 69	Randall Franzen	83 275	1.10	302.50	33748 B H T:
				get them all the extension together and get them sent out			
04/30/14	04/11/14	5 69	Randall Franzen	83 275	0.60	165.00	36667 B H T:
				get bank account info for NY tacx payments			
04/30/14	04/14/14	5 69	Randall Franzen	83 275	2.00	550.00	42521 B H T:
				go over extension and find we need bank account for Sr return and info on the kids returns calls to Vivian to get			
				info and figure out what we can file and extend			
08/31/14	08/12/14	5 69	Randall Franzen	83 275	1.00	275.00	53132 B H T:
08/31/14	08/13/14	5 69	Randall Franzen	83 275	2.00	550.00	53137 B H T:
				go over tax return and workpapers and get returns sent out			
		83	Randall Franzen		25.00	6,787.50	
		BUSTAX	Year End Tax Work		70.00	14,032.50	
02/28/14	02/01/14	5 90	DAVID KUMOR	136 110	0.50	55.00	24589 B H T:
		LOOKING OVER TRAIL					
		136	DAVID KUMOR		0.50	55.00	
02/28/14	01/30/14	5 99	ERIC WOJCIECHOWSKI	143 75	3.00	225.00	23764 B H T:
		TRIAL BALANCE DATA INPUT					
		143	ERIC WOJCIECHOWSKI		3.00	225.00	
		BUSTAX	Trial Balance Data Inpu		3.50	280.00	
03/31/14	02/25/14	5 92	VINCENT BUCOLO	135 110	0.20	22.00	27670 B H T:
		answering erics questions					
03/31/14	02/25/14	5 92	VINCENT BUCOLO	135 110	0.30	33.00	27672 B H T:

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DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014  
SORT ON CLIENT ID \* SELECTED CLIENTS

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5267 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56	VIVIAN	718-279-1800		
STAR TOYOTA/	CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *										
SO MIKE IS BAILING ERIC OUT AND DECIDES TO DO THAT BY ERASIN AND OVERRIDING, THEN ASKING QUESTIONS										
135 VINCENT BUCOLO					0.50		55.00			
BUSTAX Staff Supervision					0.50		55.00			
03/31/14	02/26/14	5 97	VINCENT BUCOLO	135	110	0.70	77.00	27689	B H T:	
08/31/14	08/01/14	5 97	VINCENT BUCOLO	135	125	0.80	100.00	51184	B H T:	
135 VINCENT BUCOLO					1.50		177.00			
BUSTAX Math/Proof Report/Retur					1.50		177.00			
12/31/13	11/25/13	5 98	VINCENT BUCOLO	135	100	2.00	200.00	16522	B H T:	
12/31/13	11/26/13	5 98	VINCENT BUCOLO	135	100	3.00	300.00	16523	B H T:	
135 VINCENT BUCOLO					5.00		500.00			
BUSTAX Travel Time					5.00		500.00			
12/31/13	11/27/13	5 99	DAVID KUMOR	136	100	0.90	90.00	16536	B H T:	
TAX PLANNING UNPACKING AND STUFF										
06/30/14	06/04/14	5 99	DAVID KUMOR	136	110	0.30	33.00	43098	B H T:	
PREPARING 2ND ESTIMATES										
08/31/14	08/21/14	5 99	DAVID KUMOR	136	125	0.30	37.50	53166	B H T:	
SETTING UP FOR E FILE										
09/30/14	09/04/14	5 99	DAVID KUMOR	136	125	0.20	25.00	54342	B H T:	
ESTIMATES										
136 DAVID KUMOR					1.70		185.50			
BUSTAX Report Typing					1.70		185.50			
07/31/14	07/22/14	6 1	TIMOFEY S. KRAVETS	142	100	0.30	30.00	51101	B H T:	
got ready for interim trip										
142 TIMOFEY S. KRAVETS					0.30		30.00			
INTSER Interim Visit Planning					0.30		30.00			
07/31/14	07/23/14	6 13	Bob Seibel	75	200	8.00	1,600.00	51853	B H T:	
Interim Visit.										
07/31/14	07/24/14	6 13	Bob Seibel	75	200	7.00	1,400.00	51852	B H T:	
Interim visit.										
75 Bob Seibel					15.00		3,000.00			
07/31/14	07/24/14	6 13	Randall Franzen	83	275	8.00	2,200.00	51644	B H T:	
go to NY and do interim visit										
83 Randall Franzen					8.00		2,200.00			
INTSER Rev. Ledger & Schedules					23.00		5,200.00			

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5267 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56	
STAR TOYOTA/				VIVIAN			718-279-1800
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ# ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *							
08/31/14	07/31/14	6 60 VINCENT BUCOLO	135 125	0.40	50.00	51175	B H T:
going over letter with rsk							
135 VINCENT BUCOLO					0.40	50.00	
INTSER Income Tax Project & Ex					0.40	50.00	
08/31/14	07/28/14	6 99 VINCENT BUCOLO	135 125	2.70	337.50	51138	B H T:
INTERIM							
08/31/14	07/28/14	6 99 VINCENT BUCOLO	135 125	2.90	362.50	51141	B H T:
08/31/14	07/29/14	6 99 VINCENT BUCOLO	135 125	0.40	50.00	51146	B H T:
FINISHING TOUCHES TO LETTER							
08/31/14	07/31/14	6 99 VINCENT BUCOLO	135 125	0.30	37.50	51172	B H T:
08/31/14	07/31/14	6 99 VINCENT BUCOLO	135 125	0.20	25.00	51176	B H T:
update letter for rsk comments							
135 VINCENT BUCOLO					6.50	812.50	
INTSER Report Typing					6.50	812.50	
03/31/14	03/18/14	7 60 DAVID KUMOR	136 110	0.80	88.00	30517	B H T:
LOOKING OVER PERSONAL EXTENSIONS FOR KOUFAKI							
136 DAVID KUMOR					0.80	88.00	
PERSTX Income Tax Project & Ex					0.80	88.00	
11/30/13	11/08/13	8 32 Randall Franzen	83 250	0.20	50.00	17607	B H T:
calls to Arangio for Mike to do deal when needed							
04/30/14	04/01/14	8 32 Randall Franzen	83 275	1.30	357.50	33736	B H T:
calls from Mike							
05/31/14	05/13/14	8 32 Randall Franzen	83 275	0.50	137.50	42666	B H T:
call form Vivian then need people							
83 Randall Franzen					2.00	545.00	
Other Special Projects(detail)					2.00	545.00	
* * TOTAL FEES					157.30	29,012.50	

## \* \* CHARGEABLE EXPENSES \* \*

02/28/14	01/27/14	10 1 Bob Seibel	75	111.34	25580	B H T:
75 Bob Seibel					111.34	
MILEAGE 6160					111.34	
02/28/14	01/27/14	10 2 Bob Seibel	75	51.60	25581	B H T:
02/28/14	01/28/14	10 2 Bob Seibel	75	2.25	25582	B H T:
75 Bob Seibel					53.85	

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5267 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56	
STAR TOYOTA/				VIVIAN		718-279-1800	
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ# ACTION

\* \* CHARGEABLE EXPENSES \* \*

02/28/14	01/29/14	10	2 Randall Franzen tolls etc	83		125.00	29327 B H T:
07/31/14	07/24/14	10	2 Randall Franzen travel adn tolls	83		300.00	51650 B H T:
			83 Randall Franzen			425.00	
			TOLLS AND PARKING 6166			478.85	
02/28/14	01/29/14	10	3 Bob Seibel	75		50.77	25583 B H T:
			75 Bob Seibel			50.77	
			SUPPER MONEY 6167			50.77	
07/31/14	07/24/14	10	4 Randall Franzen hotels	83		742.00	51649 B H T:
			83 Randall Franzen			742.00	
			HOTELS AND TRAVEL 6160			742.00	
02/28/14	01/29/14	10	5 Randall Franzen donuts snacks etc	83		350.00	29326 B H T:
			83 Randall Franzen			350.00	
			T&E 6159			350.00	
			* * TOTAL EXPENSES			1,732.96	

\* \* DEBITS & CREDITS \* \*

10/31/13	10/31/13	99	3		-1,000.00	996406 B H T:
11/30/13	11/30/13	99	3		-1,000.00	4793 B H T:
12/31/13	12/31/13	99	3		-1,000.00	4930 B H T:
01/31/14	01/31/14	99	3		-1,000.00	14754 B H T:
02/28/14	02/28/14	99	3		-1,000.00	14892 B H T:
02/28/14	02/28/14	99	3		-7,900.00	25495 B H T:
03/31/14	03/31/14	99	3		-1,000.00	16265 B H T:
04/30/14	04/30/14	99	3		-1,000.00	19319 B H T:
05/31/14	05/31/14	99	3		-1,000.00	19461 B H T:
06/30/14	06/30/14	99	3		-1,000.00	24206 B H T:
07/31/14	07/31/14	99	3		-1,000.00	38358 B H T:
08/31/14	08/31/14	99	3		-1,000.00	38502 B H T:
09/30/14	09/30/14	99	3		-1,000.00	41277 B H T:

\* \* TOTAL PROGRESS BILLS AND OTHER CREDITS -19,900.00

Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
STAR TOYOTA/ VIVIAN 718-279-1800  
CDATE WDATE WORK (CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
29,012.50	1,732.96	30,745.46	0.00	30,745.46	-19,900.00	10,845.46

26 Sep 2014 09:28

DWIP SORT ON CLIENT ID

5267 /

PAGE: 75

CONFIDENTIAL

VOYNOW\_024880

Voynow, Bayard, Whyte and Company, LLP  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2014

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5267/  
Invoice: 23082

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PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE	\$ 3,540.00
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CONFIDENTIAL

VOYNOW\_024881

**Voynow, Bayard, Whyte and Company, LLP**

1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

February 6, 2014

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5267/  
Invoice: 22769

---

**PROFESSIONAL SERVICES:**

**ACCOUNTING SERVICES AS REQUESTED:**

PROGRESS BILLING FOR WORK COMPLETED ON  
THE DECEMBER 31, 2013 CLOSING OF THE BOOKS  
AND PREPARATION OF FEDERAL, STATE AND CITY  
CORPORATE TAX RETURNS

AMOUNT DUE                    \$ 7,900.00

CONFIDENTIAL

VOYNOW\_024882

(1) Today's date	(1) <u>9.30.13</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR TOYOTA</u>
(4) Client # / File #	(4) <u>5267</u>
(5) This billing is for work done from Month Ending through the Month Ending	(5a) <u>                  200                </u> (5b) <u>9.30.13            200            </u>

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,310.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.  
TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_ W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH: \_\_\_\_\_ W.I.P. TO HOLD: \_\_\_\_\_  
CLIENT # / FILE #: \_\_\_\_\_ W.I.P. TO CLEAR: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_ WRITE UP / ( DOWN): \_\_\_\_\_

BILL #: JM(1) BILL

TOTAL AMOUNT BILLABLE: \_\_\_\_\_

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: \_\_\_\_\_

M.K. 1040

.. - **Voynow, Bayard, Whyte and Company, LLP**  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2013

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5267/  
Invoice: 22438

---

**PROFESSIONAL SERVICES:**

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE	<u>\$ 3,310.00</u>
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CONFIDENTIAL

VOYNOW\_024884

(1) Today's date	(1) <u>9.30.13</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR TOYOTA</u>
(4) Client # / File #	(4) <u>5267</u>
(5) This billing is for work done from Month Ending through the Month Ending	(5a) _____ 200 (5b) <u>9.30.13</u> 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL  
(Be precise; the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,540.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_

W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH  
CLIENT # / FILE #  
\_\_\_\_\_

W.I.P. TO HOLD: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

BILL #: 711301

WRITE UP / ( DOWN): \_\_\_\_\_

DATE KEYPUNCHED: \_\_\_\_\_

BILL: \_\_\_\_\_

TOTAL AMOUNT BILLABLE: \_\_\_\_\_

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: \_\_\_\_\_

Estate/gift

Voynow, Bayard, Whyte and Company, LLP  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2013

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5267/  
Invoice: 22439

---

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE	<u>\$ 4,540.00</u>
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PURCHASED

CONFIDENTIAL

VOYNOW\_024886

? **Voynow, Bayard, Whyte and Company, LLP**  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2013

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5267/  
Invoice: 22439

---

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

4  
~~\$ 3,540.00~~

CONFIDENTIAL

VOYNOW\_024887

(1) Today's date	(1) 9.30.13
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR TOYOTA
(4) Client # / File #	(4) 5267
(5) This billing is for work done from Month Ending through the Month Ending	(5a) _____, 200 _____ (5b) 9.30.13 _____, 200 _____

**DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:**  
(Be precise, the bill will be typed exactly as you word it below.)

**Accounting Services as Requested:**

Preparation of various analysis and account  
reconciliations requested by chase bank in their  
review & renewal process for the Floorplan Notes payable.

Amount Due 1,910.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) <input checked="" type="radio"/> (PROGRESS) <input type="radio"/> (FINAL)	W.I.P.
TOTAL W.I.P.: _____	
DATE BILLED: _____	W.I.P. TO TRANSFER: _____
BILLED THROUGH: CLIENT # / FILE # _____	W.I.P. TO HOLD: _____
CLIENT NAME: _____	W.I.P. TO CLEAR: _____
BILL #: 224.37	WRITE UP / (DOWN): _____
DATE KEYPUNCHED: _____	BILL
TOTAL AMOUNT BILLABLE: _____	
LESS RETAINERS AND OR PROGRESS BILLING: _____	
AMOUNT OF BILL: _____	

**Voynow, Bayard, Whyte and Company, LLP**  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

October 1, 2013

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5267/  
Invoice: 22437

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**PROFESSIONAL SERVICES:**

**ACCOUNTING SERVICES AS REQUESTED:**

PREPARATION OF VARIOUS ANALYSIS AND ACCOUNT  
RECONCILIATIONS REQUESTED BY CHASE BANK IN  
THEIR REVIEW AND RENEWAL PROCESS FOR THE  
FLOORPLAN NOTES PAYABLE

AMOUNT DUE	<u>\$ 1,910.00</u>
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*APPLIED*

CONFIDENTIAL

VOYNOW\_024889

VOYNOW BAYARD CO

W.I.P.

(1) Today's date (1) 3/7/13  
(2) Name of individual requesting this billing (2) RANDY  
(3) Client Name (3) STAR TOYOTA  
(4) Client # / File # (4) 5267  
(5) This billing is for work done from Month Ending (5a) 200  
through the Month Ending (5b) 12/31/12 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Progress Billing for work completed

on the December 31 2012 closing of the books

preparation of Federal, State and city

corporate tax returns.

Accountant

Amount Due 7,750.00

If this is a zero-bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

LAST YEAR BILL: 7,250 TOTAL W.I.P.

DATE BILLED:  W.I.P. TO TRANSFER:

BILLED THROUGH:  W.I.P. TO HOLD:   
CLIENT # / FILE #

CLIENT NAME:  W.I.P. TO CLEAR:

BILL #: 1100 WRITE UP / DOWN:

DATE KEYPLUNKED:  BILL:

TOTAL AMOUNT BILLABLE: 7,750.00

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL: 7,750.00

CONFIDENTIAL

VOYNOW\_024891

**Voynow, Bayard, Whyte and Company, LLP**  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

March 9, 2013

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5267/  
Invoice: 22067

---

**PROFESSIONAL SERVICES:**

**ACCOUNTING SERVICES AS REQUESTED:**

PROGRESS BILLING FOR WORK COMPLETED  
ON DECEMBER 31, 2012 CLOSING OF THE  
BOOKS AND PREPARATION OF FEDERAL,  
STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE \$ 7,750.00

CONFIDENTIAL

VOYNOW\_024892

(1) Today's date (3) 9.30.12  
(2) Name of individual requesting this billing (2) RPS  
(3) Client Name (3) STAR TOYOTA  
(4) Client # / File # (4) 5267  
(5) This billing is for work done from Month Ending (5a) \_\_\_\_\_ 200  
through the Month Ending (5b) 9.30.12 200

**DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL**  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,130.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_

W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH:  
CLIENT # / FILE #  
\_\_\_\_\_

W.I.P. TO HOLD: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

BILL #: 3130

WRITE UP / (DOWN): \_\_\_\_\_

DATE KEYPUNCHED: \_\_\_\_\_

BILL

TOTAL AMOUNT BILLABLE: \_\_\_\_\_

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: \_\_\_\_\_

M.K. 1040

**Voynow, Bayard, Whyte and Company, LLP**  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2012

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5267/  
Invoice: 21725

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**PROFESSIONAL SERVICES:**

**ACCOUNTING SERVICES AS REQUESTED:**

**SPECIAL ACCOUNTING SERVICES AS REQUESTED**

AMOUNT DUE	<u>\$ 3,130.00</u>
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CONFIDENTIAL

VOYNOW\_024894

(1) Today's date	(1) <u>9.30.12</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR TOYOTA</u>
(4) Client # / File #	(4) <u>5267</u>
(5) This billing is for work done from Month Ending through the Month Ending	(5a) _____, 200 _____ (5b) <u>9.30.12</u> , 200 _____

**DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL**  
(Be precise, the bill will be typed exactly as you word it below.)

**Accounting Services as Requested:**

Final billing for work completed on December 31, 2011

closing of the books, preparation of tax work papers,  
preparation of federal, state, and city Corp. tax returns.

Amount Due 3,465.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) **(FINAL)**

W.I.P.

TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_

W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH  
CLIENT # / FILE #  
\_\_\_\_\_

W.I.P. TO HOLD: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_

WRITE UP / ( DOWN): **JUSTICE**

BILL # **41120**

DATE KEYPUNCHED: \_\_\_\_\_

BILL

TOTAL AMOUNT BILLABLE: \_\_\_\_\_

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: \_\_\_\_\_

**Voynow, Bayard, Whyte and Company, LLP**  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2012

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5267/  
Invoice: 21727

---

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON  
DECEMBER 31, 2011 CLOSING OF THE BOOKS,  
PREPARATION OF TAX WORKPAPERS AND  
PREPARATION OF FEDERAL, STATE AND  
CITY CORPORATE TAX RETURNS

AMOUNT DUE \$ 3,465.00

A rectangular stamp with the word "POSTED" written in a bold, sans-serif font, with a small "P" at the top left corner.

CONFIDENTIAL

VOYNOW\_024896

v.6.00

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012  
 SORT ON CLIENT ID \* SELECTED CLIENTS

MON-YR	GRP: STAR	PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56	VIVIAN		CASH
			BILLS	WRT U/D	
OCT-11	STAR TOYOTA/	MOST RECENT 12 MONTHS	0	0	1,000
		BILLS WRT U/D WRTOFFS	0	12,750	0
NOV-11			0	1,000	0
DEC-11			0	1,000	1,000
JAN-12			0	1,000	1,000
FEB-12			0	8,250	1,000
MAR-12			0	1,000	8,200
APR-12			0	1,000	1,000
MAY-12			0	1,000	1,000
JUN-12			0	10,765	1,000
JUL-12			0	1,000	1,000
AUG-12			0	1,000	1,000
SEP-12			0	1,000	1,000
TOTAL			29,015	0	30,285
YTD			26,015	0	16,200

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	7,560.00	-625.00	587.50	-3,275.00	4,370.00	-4,925.00	3,692.50	WIP
YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	182.70	-182.70	0.00%	BILLED	11/01/12	1,000.00	PRG
DOLLARS	0.00	35,907.50	-35,907.50	0.00%	PAYMENT	10/09/12	1,000.00	SN

FEES	WORK-IN-PROCESS	DB/CR	OFFSETS	NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
EXPENSES	DB/CR	OFFSETS		SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
41,707.50	0.00	0.00	-38,015.00	3,692.50	0.00	0.00	3,692.50

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (P. (Final) NET WIP 3,692.50

WIP T-  
FER:WIP TO  
D:

WIP TO C:

WRITE UP/DL

AMOUNT TO BIL

APPROVED BY: DA

12 Oct 2012 10:39

DWIP SORT ON CLIENT ID 5267 /

PAGE:

CONFIDENTIAL

VOYNOW\_024897

Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
STAR TOYOTA/ VIVIAN 718-279-1800

\* \* FEE & EXPENSE SUMMARIES \* \*

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	111.60	22,022.50	22,022.50
INTERIM SERVICES	65.10	11,460.00	33,482.50
PERSONAL TAX RETURN SERVICES	2.00	500.00	33,982.50
SPECIAL PROJECTS-MUST USE MEMO	31.20	7,725.00	41,707.50
SYSTEM GENERATED FEES	0.00	-38,015.00	3,692.50
** TOTAL	209.90	3,692.50	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
124 Brett Bausinger	0.00	-38,015.00	-38,015.00
127 RAFAEL VARGAS	23.20	2,320.00	-35,695.00
132 DOROTHEA BURCH	0.50	55.00	-35,640.00
134 MEGAN WAGNER	0.20	10.00	-35,630.00
135 VINCENT BUCOLO	0.50	50.00	-35,580.00
136 DAVID KUMOR	1.00	100.00	-35,480.00
48 Kenneth Mann	10.60	1,060.00	-34,420.00
63 Betteann Norris	0.50	125.00	-34,295.00
75 Bob Seibel	0.30	22.50	-34,272.50
83 Randall Franzen	88.50	16,815.00	-17,457.50
** TOTAL	209.90	3,692.50	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/11	0.00	-1,000.00	-1,000.00
02/28/11	0.00	-1,000.00	-2,000.00
03/31/11	0.00	-1,000.00	-3,000.00
04/30/11	0.00	-1,000.00	-4,000.00
05/31/11	0.00	-1,000.00	-5,000.00
06/30/11	0.00	-1,000.00	-6,000.00
07/31/11	0.00	-1,000.00	-7,000.00
08/31/11	0.00	-1,000.00	-8,000.00
09/30/11	0.00	-1,000.00	-9,000.00
10/31/11	8.70	1,105.00	-7,895.00
11/30/11	17.50	2,505.00	-5,390.00
12/31/11	1.00	-810.00	-6,200.00
01/31/12	34.70	6,165.00	-35.00
02/29/12	9.00	-6,450.00	-6,485.00
03/31/12	4.00	-180.00	-6,665.00
04/30/12	11.20	1,740.00	-4,925.00
05/31/12	30.60	4,370.00	-555.00
06/30/12	34.40	-3,275.00	-3,830.00
07/31/12	6.80	587.50	-3,242.50
08/31/12	1.50	-625.00	-3,867.50
09/30/12	50.50	7,560.00	3,692.50
** TOTAL	209.90	3,692.50	

v. 6.00

Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012  
SORT ON CLIENT ID \* SELECTED CLIENTS

5267 / STAR TOYOTA/ CDATE	GRP: STAR WDATE	PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 VIVIAN	AMOUNT		SEQ#	ACTION
			SID RATE	HRS		
* * CHARGEABLE FEES BY CODES/STAFF/ * *						
01/31/12	01/09/12	5 21 DOROTHEA BURCH fax LIFO entry	132	50	0.20	10.00 923783 B H T:
05/31/12	05/09/12	132 DOROTHEA BURCH 5 21 DAVID KUMOR LIFO CALCULATIONS	136	100	0.50	50.00 940186 B H T:
01/31/12	01/06/12	136 DAVID KUMOR Kenneth Mann LIFO	48	250	0.30	75.00 936964 B H T:
01/31/12	01/10/12	48 Kenneth Mann LIFO	48	250	0.20	50.00 936982 B H T:
		48 Kenneth Mann			0.50	125.00
		BUSTAX LIFO Computations			1.20	185.00
06/30/12	06/06/12	124 Brett Bausinger	124	100	0.60	60.00 943685 B H T:
06/30/12	06/07/12	124 Brett Bausinger	124	100	0.50	50.00 943698 B H T:
		124 Brett Bausinger			1.10	110.00
		BUSTAX Income Tax Project & Ex			1.10	110.00
05/31/12	05/14/12	136 DAVID KUMOR TAX RETURN	136	100	2.20	220.00 940953 B H T:
05/31/12	05/15/12	136 DAVID KUMOR FINISHING UP TAX RETURN	136	100	1.70	170.00 940954 B H T:
05/31/12	05/23/12	136 DAVID KUMOR UPDATING RETURN	136	100	0.50	50.00 942161 B H T:
05/31/12	05/25/12	136 DAVID KUMOR UPDATING RETURN	136	100	1.60	160.00 942164 B H T:
		136 DAVID KUMOR			6.00	600.00
07/31/12	06/25/12	63 Betteann Norris process tax return	63	75	0.30	22.50 946827 B H T:
		63 Betteann Norris			0.30	22.50
		BUSTAX Federal Tax Return Prep			6.30	622.50
03/31/12	03/14/12	83 Randall Franzen calls to NYS to go over and try to figure out what 211 10/34 Jamaaica ave is and called the dissolution dept on what to do	83	250	1.00	250.00 936625 B H T:
		83 Randall Franzen			1.00	250.00
		BUSTAX Tax Notice Response			1.00	250.00
11/30/11	11/02/11	75 Bob Seibel	75	190	0.50	95.00 916243 B H

12 Oct 2012 10:39

DWIP SORT ON CLIENT ID

5267 /

F

CONFIDENTIAL

VOYNOW\_024899

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

C267 / STAR TOYOTA/ CDATE	GRP: STAR WDATE	PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 VIVIAN 718-279-1800					
	WORK(CODE)	STAFF NAME	SID RATE	MRS	AMOUNT	SEQ#	ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *							
Set up visit.							
11/30/11	11/17/11	5 68 Bob Seibel	75	190	7.00	1,330.00	918386 B H T:
Tax planning visit.							
11/30/11	11/18/11	5 68 Bob Seibel	75	190	7.00	1,330.00	918387 B H T:
Tax planning visit.							
12/31/11	12/09/11	5 68 Bob Seibel	75	190	1.00	190.00	919910 B H T:
75 Bob Seibel 15.50 2,945.00							
11/30/11	11/17/11	5 68 Randall Franzen	83	250	2.00	500.00	919640 B H T:
then drive to NY to do tax planning							
11/30/11	11/25/11	5 68 Randall Franzen	83	250	1.00	250.00	919656 B H T:
calls from Mike to go over Sr info apprasial info							
83 Randall Franzen 3.00 750.00							
BUSTAX Tax Planning 18.50 3,695.00							
10/31/11	10/10/11	5 69 RAFAEL VARGAS	127	110	0.50	55.00	911906 B H T:
SCANNING 2010 FED TAX RETURNS.							
127 RAFAEL VARGAS 0.50 55.00							
01/31/12	01/06/12	5 69 Bob Seibel	75	190	0.50	95.00	921951 B H T:
engagement letter.							
01/31/12	01/25/12	5 69 Bob Seibel	75	190	8.50	1,615.00	926357 B H T:
Year end visit.							
01/31/12	01/26/12	5 69 Bob Seibel	75	190	8.50	1,615.00	926358 B H T:
Year end visit.							
01/31/12	01/27/12	5 69 Bob Seibel	75	190	7.00	1,330.00	926359 B H T:
Year end visit.							
02/29/12	02/04/12	5 69 Bob Seibel	75	190	0.50	95.00	926391 B H T:
Follow up from visit.							
02/29/12	02/21/12	5 69 Bob Seibel	75	190	0.50	95.00	930345 B H T:
Extension							
02/29/12	02/22/12	5 69 Bob Seibel	75	190	2.00	380.00	930357 B H T:
Go over info with Vivian.							
02/29/12	02/23/12	5 69 Bob Seibel	75	190	1.00	190.00	930363 B H T:
Lifo issues.							
02/29/12	02/24/12	5 69 Bob Seibel	75	190	1.00	190.00	930315 B H T:
Revised Lifo & post entries.							
03/31/12	03/01/12	5 69 Bob Seibel	75	190	0.50	95.00	930102 B H T:
E-file extension							
03/31/12	03/06/12	5 69 Bob Seibel	75	190	2.50	475.00	935625 B H T:
Bank questions.							
04/30/12	03/30/12	5 69 Bob Seibel	75	190	1.00	190.00	934989 B H T:
Go through 1099's from Carmen.							
05/31/12	05/07/12	5 69 Bob Seibel	75	190	0.50	95.00	942080 B H T:
Go through info with DK							
05/31/12	05/10/12	5 69 Bob Seibel	75	190	2.00	380.00	942099 B H T:
Go through w/p							
05/31/12	05/11/12	5 69 Bob Seibel	75	190	1.00	190.00	942109 B H T:
Go over Job & T/R							
05/31/12	05/14/12	5 69 Bob Seibel	75	190	1.00	190.00	942119 B H T:
Go over Job & T/R							

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Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5267 / STAR TOYOTA/ CDATE	GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 VIVIAN 718-279-1800	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION	
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
05/31/12 05/18/12	5 69 Bob Seibel 401k info for Maria.	75	190	1.00		190.00	942131	B H T:	
05/31/12 05/21/12	5 69 Bob Seibel Go over Job & T/R	75	190	2.00		380.00	942174	B H T:	
05/31/12 05/23/12	5 69 Bob Seibel Go over Job & T/R	75	190	2.00		380.00	942188	B H T:	
05/31/12 05/25/12	5 69 Bob Seibel Go over Job & T/R	75	190	2.00		380.00	942190	B H T:	
06/30/12 06/06/12	5 69 Bob Seibel Estimated tax payments.	75	190	1.00		190.00	945496	B H T:	
06/30/12 06/08/12	5 69 Bob Seibel Send est. pmnts to Vivian and Phone call with Vivian to go over est pmnts.	75	190	1.00		190.00	945515	B H T:	
07/31/12 06/25/12	5 69 Bob Seibel tax return	75	190	1.00		190.00	948553	B H T:	
	75 Bob Seibel			48.00		9,120.00			
10/31/11 10/07/11	5 69 Randall Franzen Work on SR tax return	83	250	3.00		750.00	910403	B H T:	1040
10/31/11 10/13/11	5 69 Randall Franzen call sto Mike and go over return to get out	83	250	1.20		300.00	915359	B H T:	
10/31/11 10/14/11	5 69 Randall Franzen calls to get forms sent back to us and email info to Star and calls from Mike K to go over Lynns info and trust and Jermey taxes	83	250	2.00		500.00	915365	B H T:	1040
01/31/12 01/03/12	5 69 Randall Franzen calls form Vuvia to go over Lifo and yeare end entries	83	250	1.50		375.00	927603	B H T:	
01/31/12 01/26/12	5 69 Randall Franzen go to NY and do the year end	83	250	8.00		2,000.00	927638	B H T:	Y/E
04/30/12 03/26/12	5 69 Randall Franzen look up info for Vivian on the Kids trust for Mike K	83	250	1.00		250.00	936149	B H T:	
04/30/12 03/31/12	5 69 Randall Franzen get Mike his question	83	250	1.20		300.00	936177	B H T:	
04/30/12 04/02/12	5 69 Randall Franzen calls from Vivan to go over return and followup iwth year end info	83	250	1.00		250.00	936345	B H T:	
04/30/12 04/03/12	5 69 Randall Franzen go over various return and check for extension	83	250	2.00		500.00	936359	B H T:	
04/30/12 04/04/12	5 69 Randall Franzen look over Sr info	83	250	1.00		250.00	936365	B H T:	
04/30/12 04/04/12	5 69 Randall Franzen go over extension that need to be made	83	250	1.00		250.00	936371	B H T:	
04/30/12 04/05/12	5 69 Randall Franzen go over returns fo extensions	83	250	1.00		250.00	936375	B H T:	
04/30/12 04/16/12	5 69 Randall Franzen go over tax info I received from Mike K about Jermey	83	250	1.00		250.00	940077	B H T:	
04/30/12 04/26/12	5 69 Randall Franzen look up tax notice for Mike K	83	250	1.00		250.00	940088	B H T:	
07/31/12 07/06/12	5 69 Randall Franzen call with Vivian to go over year end returns	83	250	1.00		250.00	950211	B H T:	

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5267 / STAR TOYOTA/ CDATE	GRP: STAR WDATE	PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 VIVIAN 718-279-1800	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
coming to her and discuss the computer system and situation with Star nissan									
08/31/12	08/20/12	5 69 Randall Franzen	83	250	1.50		375.00	955656	B H T:
see what elsw we need for the boys returns									
09/30/12	09/07/12	5 69 Randall Franzen	83	250	1.50		375.00	956655	B H T:
look over Mike K tax info									
83 Randall Franzen 29.90 7,475.00									
BUSTAX Year End Tax Work 78.40 16,650.00									
02/29/12	02/04/12	5 90 VINCENT BUCOLO	135	100	1.00		100.00	925984	B H T:
135 VINCENT BUCOLO 1.00 100.00									
05/31/12	05/09/12	5 90 DAVID KUMOR	136	100	1.30		130.00	940187	B H T:
UPDATING TRAIL BALANCE									
05/31/12	05/10/12	5 90 DAVID KUMOR	136	100	0.40		40.00	940196	B H T:
UPDATING RETURN									
05/31/12	05/11/12	5 90 DAVID KUMOR	136	100	0.70		70.00	940201	B H T:
UPDATING TRAIL BALANCE									
05/31/12	05/14/12	5 90 DAVID KUMOR	136	100	0.40		40.00	940952	B H T:
UPDATING TRAIL BALANCE									
136 DAVID KUMOR 2.80 280.00									
BUSTAX Trial Balance Data Inpu 3.80 380.00									
05/31/12	05/03/12	5 99 DAVID KUMOR	136	100	1.00		100.00	939508	B H T:
UNICAP CALCULATIONS									
05/31/12	05/07/12	5 99 DAVID KUMOR	136	100	0.30		30.00	940192	B H T:
UPDATING UNICAP									
136 DAVID KUMOR 1.30 130.00									
BUSTAK Report Typing 1.30 130.00									
06/30/12	05/30/12	6 1 Bob Seibel	75	190	1.00		190.00	943675	B H T:
Prepair for visit.									
75 Bob Seibel 1.00 190.00									
INTSER Interim Visit Planning 1.00 190.00									
09/30/12	08/28/12	6 13 Brett Bausinger	124	100	11.50		1,150.00	955288	B H T:
09/30/12	08/29/12	6 13 Brett Bausinger	124	100	8.00		800.00	955289	B H T:
09/30/12	08/30/12	6 13 Brett Bausinger	124	100	0.80		80.00	955301	B H T:
editing interim letter for star									
124 Brett Bausinger 20.30 2,030.00									
06/30/12	05/31/12	6 13 Bob Seibel	75	190	7.00		1,330.00	943678	B H T:
Interim Visit.									
09/30/12	08/28/12	6 13 Bob Seibel	75	190	9.00		1,710.00	955328	B H T:

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Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5267 / STAR TOYOTA/ CDATE	GRP: STAR WDATE	PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 VIVIAN 718-279-1800	WORK (CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
09/30/12 08/29/12	6 13	Interim Visit. Bob Seibel	75	190	8.00		1,520.00	955329	B H T:
		Interim Visit.							
06/30/12 05/31/12	6 13	Randall Franzen	83	250	4.00		1,000.00	944583	B H T:
06/30/12 06/01/12	6 13	Randall Franzen	83	250	2.00		500.00	944586	B H T:
07/31/12 07/23/12	6 13	Randall Franzen	83	250	1.50		375.00	954780	B H T:
		go over the visit and what we need to do with year end work and interim visita							
09/30/12 08/28/12	6 13	Randall Franzen	83	250	8.00		2,000.00	955673	B H T:
09/30/12 08/30/12	6 13	Randall Franzen	83	250	2.50		625.00	955683	B H T:
		calls from Vivian to go over computers and storage and status of what we billed and who and what she needs to know							
		go ot NY and do an interim visit							
		go over what we did for interim and status of current tax planning for the boys							
		83 Randall Franzen			18.00		4,500.00		
		INTSER Rev. Ledger & Schedules			62.30		11,090.00		
06/30/12 06/04/12	6 20	Brett Bausinger	124	100	1.80		180.00	943684	B H T:
		write up of interim visti reprot (service section)							
		124 Brett Bausinger			1.80		180.00		
		INTSER Service Dept Analysis			1.80		180.00		
10/31/11 10/11/11	7 61	Randall Franzen	83	250	2.00		500.00	915348	B H T:
		calls with Vivian and							
		83 Randall Franzen			2.00		500.00		
		PERSTX Federal Tax Return Prep			2.00		500.00		
06/30/12 06/04/12	8 32	MEGAN WAGNER	134	100	0.50		50.00	943815	B H T:
		census							
		134 MEGAN WAGNER			0.50		50.00		
02/29/12 02/02/12	8 32	Randall Franzen	83	250	3.00		750.00	927641	B H T:
05/31/12 05/11/12	8 32	Randall Franzen	83	250	2.00		500.00	940290	B H T:
05/31/12 05/21/12	8 32	Randall Franzen	83	250	3.50		875.00	944562	B H T:
05/31/12 05/22/12	8 32	Randall Franzen	83	250	2.00		500.00	944564	B H T:
		work on the estate return							
		go over estate							
		work on the Estate return							
		go over estate return to get readt to send to Steve S							
05/31/12 05/25/12	8 32	Randall Franzen	83	250	1.00		250.00	944572	B H T:
		go over the estate and calls to Steve to go over							

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Estate

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012  
 SORT ON CLIENT ID \* SELECTED CLIENTS

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5267 / STAR TOYOTA/ CDATE	GRP: STAR WDATE	PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 VIVIAN 718-279-1800					
	WORK (CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION

\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

the info which he did not receive  
 06/30/12 05/30/12 8 32 Randall Franzen 83 250 3.00 750.00 944579 B H T:  
 work on the estate return  
 06/30/12 06/05/12 8 32 Randall Franzen 83 250 3.00 750.00 946090 B H T:  
 calls with Steve to go over the estate and look  
 over retrnn to get ready to send out  
 06/30/12 06/08/12 8 32 Randall Franzen 83 250 1.50 375.00 946107 B H T:  
 calls from Vivian to go over the computer system  
 and interim visit time and getting estate discussed  
 06/30/12 06/15/12 8 32 Randall Franzen 83 250 1.50 375.00 946126 B H T:  
 emails and get return ready to sign for the  
 estate and get Mike direction s  
 06/30/12 06/18/12 8 32 Randall Franzen 83 250 6.00 1,500.00 946130 B H T:  
 meet with Mike and Steve Seigel to go over estate  
 planning for the boys  
 07/31/12 06/26/12 8 32 Randall Franzen 83 250 1.00 250.00 947979 B H T:  
 go over the estate info  
 07/31/12 06/27/12 8 32 Randall Franzen 83 250 2.00 500.00 947980 B H T:  
 estate info  
 09/30/12 08/30/12 8 32 Randall Franzen 83 250 1.20 300.00 955684 B H T:  
 calls from Steve Siegel to go over estate  
 planning and status of Mike info and planning

83 Randall Franzen	30.70	7,675.00
Other Special Projects(detail)	31.20	7,725.00

\* \* TOTAL FEES 209.90 41,707.50

\* \* DEBITS & CREDITS \* \*

01/31/11 01/31/11 99 3	-1,000.00 873884 ON HOLD
02/28/11 02/28/11 99 3	-1,000.00 874103 ON HOLD
03/31/11 03/31/11 99 3	-1,000.00 878443 ON HOLD
04/30/11 04/30/11 99 3	-1,000.00 883715 ON HOLD
05/31/11 05/31/11 99 3	-1,000.00 889346 ON HOLD
06/30/11 06/30/11 99 3	-1,000.00 892676 ON HOLD
07/31/11 07/31/11 99 3	-1,000.00 898298 ON HOLD
08/31/11 08/31/11 99 3	-1,000.00 903594 ON HOLD
09/30/11 09/30/11 99 3	-1,000.00 905807 ON HOLD
10/31/11 10/31/11 99 3	-1,000.00 910641 B H T:
11/30/11 11/30/11 99 3	-1,000.00 914712 B H T:
12/31/11 12/31/11 99 3	-1,000.00 917951 B H T:
01/31/12 01/31/12 99 3	-1,000.00 922570 B H T:
02/29/12 02/29/12 99 3	-1,000.00 925047 B H T:
02/29/12 02/29/12 99 3	-7,250.00 928039 B H T:
03/31/12 03/31/12 99 3	-1,000.00 929015 B H T:
04/30/12 04/30/12 99 3	-1,000.00 934172 B H T:
05/31/12 05/31/12 99 3	-1,000.00 938952 B H T:
06/30/12 06/30/12 99 3	-1,000.00 942403 B H T:
06/30/12 06/30/12 99 3	-9,765.00 950099 B H T:
07/31/12 07/31/12 99 3	-1,000.00 951125 B H T:
08/31/12 08/31/12 99 3	-1,000.00 951675 B H T:

Voynow, Bayard, Whyte and Company, LLP v.6.00  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012  
SORT ON CLIENT ID \* SELECTED CLIENTS

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
STAR TOYOTA/ VIVIAN 718-279-1800  
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

\* \* \* DEBITS/CREDITS \* \* \*

09/30/12 09/30/12 99 3 -1,000.00 953633 B H T:

\* \* \* TOTAL PROGRESS BILLS AND OTHER CREDITS -38,015.00 ( 0.00) ON HOLD

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
41,707.50	0.00	41,707.50	0.00	41,707.50	-38,015.00	3,692.50

(1) Today's date	(1) 9.30.12
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR TOYOTA
(4) Client # / File #	(4) 5267
(5) This billing is for work done from Month Ending through the Month Ending	(5a) _____, 200 _____ (5b) 9.30.12 _____, 200 _____

**DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:**  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 2,680.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) **(PROGRESS)** (FINAL) W.I.P.

TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_

W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH  
CLIENT # / FILE #:  
\_\_\_\_\_

W.I.P. TO HOLD: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

BILL #: 01084

WRITE UP // DOWN: \_\_\_\_\_

DATE KEYPUNCHED: \_\_\_\_\_

BILL

TOTAL AMOUNT BILLABLE: \_\_\_\_\_

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: \_\_\_\_\_

Boys Estate Plan

**Voynow, Bayard, Whyte and Company, LLP**  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2012

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5267/  
Invoice: 21726

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**PROFESSIONAL SERVICES:**

**ACCOUNTING SERVICES AS REQUESTED:**

**SPECIAL ACCOUNTING SERVICES AS REQUESTED**

AMOUNT DUE                    \$ 2,680.00

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VOYNOW\_024907

(1) Today's date	(1) <u>6.30.12</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR TOYOTA</u>
(4) Client # / File #	(4) <u>5267</u>
(5) This billing is for work done from Month Ending through the Month Ending	(5a) _____, 200 (5b) <u>6.30.12</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL.  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 9,755.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) PROG

DATE BILLED: \_\_\_\_\_

BILLED THROUGH  
CLIENT # / FILE #  
\_\_\_\_\_

CLIENT NAME: \_\_\_\_\_

BILL #: 01519

DATE KEYPUNCHED: \_\_\_\_\_

LESS RETA.

Estate of  
George Koutakis

**Voynow, Bayard, Whyte and Company, LLP**  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

June 29, 2012

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

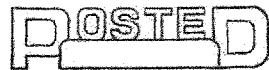
Client #: 5267/  
Invoice: 21519

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**PROFESSIONAL SERVICES:**

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED



AMOUNT DUE \$ 9,765.00

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Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5267 / GRP: STAR . PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR TOYOTA/				VIVIAN 718-279-1800					
<----- MOST RECENT 12 MONTHS ----->				<----- PRIOR 12 MONTHS ----->					
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
JUL-11	1,000	0	0	1,000	JUL-10	1,000	0	0	1,000
AUG-11	1,000	0	0	1,000	AUG-10	1,000	0	0	1,000
SEP-11	12,750	-18,290	0	1,000	SEP-10	12,085	6,855	0	1,000
OCT-11	1,000	0	0	1,000	OCT-10	1,000	0	0	1,000
NOV-11	1,000	0	0	12,750	NOV-10	1,000	0	0	12,085
DEC-11	1,000	0	0	1,000	DEC-10	1,000	9,000	0	1,000
JAN-12	1,000	0	0	1,000	JAN-11	1,000	0	0	1,000
FEB-12	8,250	0	0	1,000	FEB-11	8,200	0	0	1,000
MAR-12	1,000	0	0	8,250	MAR-11	1,000	0	0	8,200
APR-12	1,000	0	0	1,000	APR-11	1,000	0	0	1,000
MAY-12	1,000	0	0	1,000	MAY-11	1,000	0	0	1,000
JUN-12	1,000	0	0	1,000	JUN-11	1,000	0	0	1,000
<b>TOTAL</b>	<b>31,000</b>	<b>-18,290</b>	<b>0</b>	<b>31,000</b>	<b>TOTAL</b>	<b>30,285</b>	<b>15,855</b>	<b>0</b>	<b>30,285</b>
<b>YTD</b>	<b>13,250</b>	<b>0</b>	<b>0</b>	<b>13,250</b>	<b>PYTD</b>	<b>13,200</b>	<b>0</b>	<b>0</b>	<b>13,200</b>
<b>AGED</b>	<b>CURRENT</b>	<b>1 MONTH</b>	<b>2 MONTHS</b>	<b>3 MONTHS</b>	<b>4 MONTHS</b>	<b>5+ MONTHS</b>	<b>TOTAL</b>	<b>AGED</b>	
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R	
WIP	6,490.00	4,370.00	1,740.00	-180.00	-6,450.00	-35.00	5,935.00	WIP	
<b>YTD WORK</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%BUDGET</b>	<b>LAST</b>	<b>DATE</b>	<b>AMOUNT</b>	<b>TYPE</b>	
HOURS	0.00	123.90	-123.90	0.00%	BILLED	06/01/12	1,000.00	PRG	
DOLLARS	0.00	25,385.00	-25,385.00	0.00%	PAYMENT	06/11/12	1,000.00	SN	
<----- WORK-IN-PROCESS ----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL		
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE		
31,185.00	0.00	0.00	-25,250.00	5,935.00	0.00	0.00	5,935.00		

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP 5,935.00

WIP TO XFER: \_\_\_\_\_

WIP TO HOLD: \_\_\_\_\_

WIP TO CLEAR: \_\_\_\_\_

WRITE UP/DOWN: \_\_\_\_\_

AMOUNT TO BILL: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

Estate Time  
 Toyota 6625  
 Estate 3014  
 Nissan 500  
10139

Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012  
SORT ON CLIENT ID \* SELECTED CLIENTS

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5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
STAR TOYOTA/ VIVIAN 718-279-1800

\* \* FEE & EXPENSE SUMMARIES \* \*

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	106.30	20,810.00	20,810.00
INTERIM SERVICES	15.80	3,200.00	24,010.00
PERSONAL TAX RETURN SERVICES	2.00	500.00	24,510.00
SPECIAL PROJECTS-MUST USE MEMO	27.00	6,675.00	31,185.00
SYSTEM GENERATED FEES	0.00	-25,250.00	5,935.00
** TOTAL	151.10	5,935.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
124 Brett Bausinger	0.00	-25,250.00	-25,250.00
127 RAFAEL VARGAS	2.90	290.00	-24,960.00
132 DOROTHEA BURCH	0.50	55.00	-24,905.00
134 MEGAN WAGNER	0.20	10.00	-24,895.00
135 VINCENT BUCOLO	0.50	50.00	-24,845.00
136 DAVID KUMOR	1.00	100.00	-24,745.00
48 Kenneth Mann	10.60	1,060.00	-23,685.00
75 Bob Seibel	0.50	125.00	-23,560.00
83 Randall Franzen	70.50	13,395.00	-10,165.00
** TOTAL	64.40	16,100.00	5,935.00

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/11	0.00	-1,000.00	-1,000.00
02/28/11	0.00	-1,000.00	-2,000.00
03/31/11	0.00	-1,000.00	-3,000.00
04/30/11	0.00	-1,000.00	-4,000.00
05/31/11	0.00	-1,000.00	-5,000.00
06/30/11	0.00	-1,000.00	-6,000.00
07/31/11	0.00	-1,000.00	-7,000.00
08/31/11	0.00	-1,000.00	-8,000.00
09/30/11	0.00	-1,000.00	-9,000.00
10/31/11	8.70	1,105.00	-7,895.00
11/30/11	17.50	2,505.00	-5,390.00
12/31/11	1.00	-810.00	-6,200.00
01/31/12	34.70	6,165.00	-35.00
02/29/12	9.00	-6,450.00	-6,485.00
03/31/12	4.00	-180.00	-6,665.00
04/30/12	11.20	1,740.00	-4,925.00
05/31/12	30.60	4,370.00	-555.00
06/30/12	34.40	6,490.00	5,935.00
** TOTAL	151.10	5,935.00	

Voynow, Bayard, Whyte and Company, LLP  
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5267 / STAR TOYOTA/ CDATE	GRP: STAR WDATE	PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 VIVIAN 718-279-1800	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
01/31/12	01/09/12	5 21 DOROTHEA BURCH fax LIFO entry		132	50	0.20	10.00	923783	B H T:
		132 DOROTHEA BURCH				0.20	10.00		
05/31/12	05/09/12	5 21 DAVID KUMOR LIFO CALCULATIONS		136	100	0.50	50.00	940186	B H T:
		136 DAVID KUMOR				0.50	50.00		
01/31/12	01/06/12	5 21 Kenneth Mann LIFO		48	250	0.30	75.00	936964	B H T:
01/31/12	01/10/12	5 21 Kenneth Mann LIFO		48	250	0.20	50.00	936982	B H T:
		48 Kenneth Mann				0.50	125.00		
		BUSTAX LIFO Computations				1.20	185.00		
06/30/12	06/06/12	5 60 Brett Bausinger		124	100	0.60	60.00	943685	B H T:
06/30/12	06/07/12	5 60 Brett Bausinger		124	100	0.50	50.00	943698	B H T:
		124 Brett Bausinger				1.10	110.00		
		BUSTAX Income Tax Project & Ex				1.10	110.00		
05/31/12	05/14/12	5 61 DAVID KUMOR TAX RETURN		136	100	2.20	220.00	940953	B H T:
05/31/12	05/15/12	5 61 DAVID KUMOR FINISHING UP TAX RETURN		136	100	1.70	170.00	940954	B H T:
05/31/12	05/23/12	5 61 DAVID KUMOR UPDATING RETURN		136	100	0.50	50.00	942161	B H T:
05/31/12	05/25/12	5 61 DAVID KUMOR UPDATING RETURN		136	100	1.60	160.00	942164	B H T:
		136 DAVID KUMOR				6.00	600.00		
		BUSTAX Federal Tax Return Prep				6.00	600.00		
03/31/12	03/14/12	5 66 Randall Franzen		83	250	1.00	250.00	936625	B H T:
		calls to NYS to go over and try to figure out what 211 10/34 Jamaica ave is and called the dissolution dept on what to do							
		83 Randall Franzen				1.00	250.00		
		BUSTAX Tax Notice Response				1.00	250.00		
11/30/11	11/02/11	5 68 Bob Seibel Set up visit.		75	190	0.50	95.00	916243	B H T:
11/30/11	11/17/11	5 68 Bob Seibel Tax planning visit.		75	190	7.00	1,330.00	918386	B H T:
11/30/11	11/18/11	5 68 Bob Seibel Tax planning visit.		75	190	7.00	1,330.00	918387	B H T:

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	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *							
12/31/11	12/09/11	5 68 Bob Seibel	75	190	1.00	190.00	919910 B H T:
		75 Bob Seibel			15.50	2,945.00	
11/30/11	11/17/11	5 68 Randall Franzen	83	250	2.00	500.00	919640 B H T:
		then drive to NY to do tax planning					
11/30/11	11/25/11	5 68 Randall Franzen	83	250	1.00	250.00	919656 B H T:
		calls from Mike to go over Sr info apprasial info					
		83 Randall Franzen			3.00	750.00	
		BUSTAX Tax Planning			18.50	3,695.00	
10/31/11	10/10/11	5 69 RAFAEL VARGAS	127	110	0.50	55.00	911906 B H T:
		SCANNING 2010 FED TAX RETURNS.					
		127 RAFAEL VARGAS			0.50	55.00	
01/31/12	01/06/12	5 69 Bob Seibel	75	190	0.50	95.00	921951 B H T:
		engagement letter.					
01/31/12	01/25/12	5 69 Bob Seibel	75	190	8.50	1,615.00	926357 B H T:
		Year end visit.					
01/31/12	01/26/12	5 69 Bob Seibel	75	190	8.50	1,615.00	926358 B H T:
		Year end visit.					
01/31/12	01/27/12	5 69 Bob Seibel	75	190	7.00	1,330.00	926359 B H T:
		Year end visit.					
02/29/12	02/04/12	5 69 Bob Seibel	75	190	0.50	95.00	926391 B H T:
		Follow up from visit.					
02/29/12	02/21/12	5 69 Bob Seibel	75	190	0.50	95.00	930345 B H T:
		Extension					
02/29/12	02/22/12	5 69 Bob Seibel	75	190	2.00	380.00	930357 B H T:
		Go over info with Vivian.					
02/29/12	02/23/12	5 69 Bob Seibel	75	190	1.00	190.00	930363 B H T:
		Lifo issues.					
02/29/12	02/24/12	5 69 Bob Seibel	75	190	1.00	190.00	930315 B H T:
		Revised Lifo & post entries.					
03/31/12	03/01/12	5 69 Bob Seibel	75	190	0.50	95.00	930102 B H T:
		E-file extension					
03/31/12	03/06/12	5 69 Bob Seibel	75	190	2.50	475.00	935625 B H T:
		Bank questions.					
04/30/12	03/30/12	5 69 Bob Seibel	75	190	1.00	190.00	934989 B H T:
		Go through 1099's from Carmen.					
05/31/12	05/07/12	5 69 Bob Seibel	75	190	0.50	95.00	942080 B H T:
		Go through info with DK					
05/31/12	05/10/12	5 69 Bob Seibel	75	190	2.00	380.00	942099 B H T:
		Go through w/p					
05/31/12	05/11/12	5 69 Bob Seibel	75	190	1.00	190.00	942109 B H T:
		Go over Job & T/R					
05/31/12	05/14/12	5 69 Bob Seibel	75	190	1.00	190.00	942119 B H T:
		Go over Job & T/R					
05/31/12	05/18/12	5 69 Bob Seibel	75	190	1.00	190.00	942131 B H T:
		401k info for Maria.					
05/31/12	05/21/12	5 69 Bob Seibel	75	190	2.00	380.00	942174 B H T:
		Go over Job & T/R					
05/31/12	05/23/12	5 69 Bob Seibel	75	190	2.00	380.00	942188 B H T:

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5267 / STAR TOYOTA/ CDATE	GRP: STAR WDATE	PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 VIVIAN 718-279-1800	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
Go over Job & T/R									
05/31/12	05/25/12	5 69 Bob Seibel	75	190	2.00		380.00	942190	B H T:
Go over Job & T/R									
06/30/12	06/06/12	5 69 Bob Seibel	75	190	1.00		190.00	945496	B H T:
Estimated tax payments.									
06/30/12	06/08/12	5 69 Bob Seibel	75	190	1.00		190.00	945515	B H T:
Send est. pmts to Vivian and Phone call with Vivian to go over est pmts.									
75 Bob Seibel 47.00 8,930.00									
10/31/11	10/07/11	5 69 Randall Franzen	83	250	3.00		750.00	910403	B H T:
Work on SR tax return									
10/31/11	10/13/11	5 69 Randall Franzen	83	250	1.20		300.00	915359	B H T:
call sto Mike and go over return to get out									
10/31/11	10/14/11	5 69 Randall Franzen	83	250	2.00		500.00	915365	B H T:
calls to get forms sent back to us and email info to Star and calls from Mike K to go over Lynns info and trust and									
Jermey taxes									
01/31/12	01/03/12	5 69 Randall Franzen	83	250	1.50		375.00	927603	B H T:
calls form Vuvia to go over Lifo and yeare end entries									
01/31/12	01/26/12	5 69 Randall Franzen	83	250	8.00		2,000.00	927638	B H T:
go to NY and do the year end									
04/30/12	03/26/12	5 69 Randall Franzen	83	250	1.00		250.00	936149	B H T:
look up info for Vivian on the Kids trust for Mike K									
04/30/12	03/31/12	5 69 Randall Franzen	83	250	1.20		300.00	936177	B H T:
get Mike his question									
04/30/12	04/02/12	5 69 Randall Franzen	83	250	1.00		250.00	936345	B H T:
calls from Vivan to go over return and followup iwith year end info									
04/30/12	04/03/12	5 69 Randall Franzen	83	250	2.00		500.00	936359	B H T:
go over various return and check for extension									
04/30/12	04/04/12	5 69 Randall Franzen	83	250	1.00		250.00	936371	B H T:
go over extension that need to be made									
04/30/12	04/04/12	5 69 Randall Franzen	83	250	1.00		250.00	936365	B H T:
look over Sr info									
04/30/12	04/05/12	5 69 Randall Franzen	83	250	1.00		250.00	936375	B H T:
go over returns fo extensions									
04/30/12	04/16/12	5 69 Randall Franzen	83	250	1.00		250.00	940077	B H T:
go over tax info I received from Mike K about Jermey									
04/30/12	04/26/12	5 69 Randall Franzen	83	250	1.00		250.00	940088	B H T:
look up tax notice for Mike K									
83 Randall Franzen 25.90 6,475.00									
BUSTAX Year End Tax Work 73.40 15,460.00									
02/29/12	02/04/12	5 90 VINCENT BUCOLO	135	100	1.00		100.00	925984	B H T:
135 VINCENT BUCOLO 1.00 100.00									

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5267 / STAR TOYOTA/ CDATE	GRP: STAR WDATE	PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 VIVIAN 718-279-1800	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
05/31/12 05/09/12	5 90	DAVID KUMOR UPDATING TRAIL BALANCE	136	100	1.30		130.00	940187	B H T:
05/31/12 05/10/12	5 90	DAVID KUMOR UPDATING RETURN	136	100	0.40		40.00	940196	B H T:
05/31/12 05/11/12	5 90	DAVID KUMOR UPDATING TRAIL BALANCE	136	100	0.70		70.00	940201	B H T:
05/31/12 05/14/12	5 90	DAVID KUMOR UPDATING TRAIL BALANCE	136	100	0.40		40.00	940952	B H T:
136 DAVID KUMOR						2.80	280.00		
BUSTAX Trial Balance Data Inpu						3.80	380.00		
05/31/12 05/03/12	5 99	DAVID KUMOR UNICAP CALCULATIONS	136	100	1.00		100.00	939508	B H T:
05/31/12 05/07/12	5 99	DAVID KUMOR UPDATING UNICAF	136	100	0.30		30.00	940192	B H T:
136 DAVID KUMOR						1.30	130.00		
BUSTAX Report Typing						1.30	130.00		
06/30/12 05/30/12	6 1	Bob Seibel Prepair for visit.	75	190	1.00		190.00	943675	B H T:
75 Bob Seibel						1.00	190.00		
INTSER Interim Visit Planning						1.00	190.00		
06/30/12 05/31/12	6 13	Bob Seibel Interim Visit.	75	190	7.00		1,330.00	943678	B H T:
75 Bob Seibel						7.00	1,330.00		
06/30/12 05/31/12	6 13	Randall Franzen interim visiti	83	250	4.00		1,000.00	944583	B H T:
06/30/12 06/01/12	6 13	Randall Franzen go over the visit and what we need to do with year end work and interim visita	83	250	2.00		500.00	944586	B H T:
83 Randall Franzen						6.00	1,500.00		
INTSER Rev. Ledger & Schedules						13.00	2,830.00		
06/30/12 06/04/12	6 20	Brett Bausinger write up of interim visti reprot (service section)	124	100	1.80		180.00	943684	B H T:
124 Brett Bausinger						1.80	180.00		
INTSER Service Dept Analysis						1.80	180.00		
10/31/11 10/11/11	7 61	Randall Franzen calls with Vivian and	83	250	2.00		500.00	915348	B H T:
83 Randall Franzen						2.00	500.00		

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5267 / STAR TOYOTA/ CDATE	GRP: STAR WDATE	PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 VIVIAN 718-279-1800	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION	
* * CHARGEABLE FEES BY CODES/STAFF/ * *										
PERSTX Federal Tax Return Prep						2.00	500.00			
06/30/12	06/04/12	8 32 MEGAN WAGNER	134	100	0.50	50.00	943815	B H T:		
census										
134 MEGAN WAGNER						0.50	50.00			
02/29/12	02/02/12	8 32 Randall Franzen	83	250	3.00	750.00	927641	B H T:		
work on the estate return										
05/31/12	05/11/12	8 32 Randall Franzen	83	250	2.00	500.00	940290	B H T:		
go over estate										
05/31/12	05/21/12	8 32 Randall Franzen	83	250	3.50	875.00	944562	B H T:		
work on the Estate return										
05/31/12	05/22/12	8 32 Randall Franzen	83	250	2.00	500.00	944564	B H T:		
go over estate return to get ready to send to Steve S										
05/31/12	05/25/12	8 32 Randall Franzen	83	250	1.00	250.00	944572	B H T:		
go over the estate and calls to Steve to go over the info which he did not receive										
06/30/12	05/30/12	8 32 Randall Franzen	83	250	3.00	750.00	944579	B H T:		
work on the estate return										
06/30/12	06/05/12	8 32 Randall Franzen	83	250	3.00	750.00	946090	B H T:		
calls with Steve to go over the estate and look over retrnn to get ready to send out										
06/30/12	06/08/12	8 32 Randall Franzen	83	250	1.50	375.00	946107	B H T:		
calls from Vivian to go over the computer System and interim visit time and getting estate discussed										
06/30/12	06/15/12	8 32 Randall Franzen	83	250	1.50	375.00	946126	B H T:		
email and get return ready to sign for the estate and get Mike direction s										
06/30/12	06/18/12	8 32 Randall Franzen	83	250	6.00	1,500.00	946130	B H T:		
meet with Mike and Steve Seigel to go over estate planning for the boys										
83 Randall Franzen						26.50	6,625.00			
Other Special Projects(detail)						27.00	6,675.00			
* * TOTAL FEES						151.10	31,185.00			

\* \* DEBITS & CREDITS \* \*

01/31/11	01/31/11	99	3	-1,000.00	873884	ON HOLD
02/28/11	02/28/11	99	3	-1,000.00	874103	ON HOLD
03/31/11	03/31/11	99	3	-1,000.00	878443	ON HOLD
04/30/11	04/30/11	99	3	-1,000.00	883716	ON HOLD
05/31/11	05/31/11	99	3	-1,000.00	889346	ON HOLD
06/30/11	06/30/11	99	3	-1,000.00	892676	ON HOLD
07/31/11	07/31/11	99	3	-1,000.00	898298	ON HOLD
08/31/11	08/31/11	99	3	-1,000.00	903594	ON HOLD
09/30/11	09/30/11	99	3	-1,000.00	905807	ON HOLD
10/31/11	10/31/11	99	3	-1,000.00	910641	B H T:

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STAR TOYOTA/ VIVIAN 718-279-1800  
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

\* \* \* DEBITS/CREDITS \* \* \*

11/30/11	11/30/11	99	3		-1,000.00	914712	B H T:
12/31/11	12/31/11	99	3		-1,000.00	917951	B H T:
01/31/12	01/31/12	99	3		-1,000.00	922570	B H T:
02/29/12	02/29/12	99	3		-1,000.00	925047	B H T:
02/29/12	02/29/12	99	3		-7,250.00	928039	B H T:
03/31/12	03/31/12	99	3		-1,000.00	929015	B H T:
04/30/12	04/30/12	99	3		-1,000.00	934172	B H T:
05/31/12	05/31/12	99	3		-1,000.00	938952	B H T:
06/30/12	06/30/12	99	3		-1,000.00	942403	B H T:

\* \* \* TOTAL PROGRESS BILLS AND OTHER CREDITS -25,250.00 ( 0.00) ON HOLD

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
31,185.00	0.00	31,185.00	0.00	31,185.00	-25,250.00	5,935.00

Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5257 / GRP: STAR STD BILL FRM: 0 CYC: 0 RATE FACTOR: 1.00 MGMT: 83 ESTATE OF GEORGE KOUFAKIS/ESTATE OF GEORGE KOUFAKIS					718-428-1700				
<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
JUL-11	0	0	0	0	JUL-10	0	0	0	0
AUG-11	0	0	0	0	AUG-10	0	0	0	0
SEP-11	0	-587	0	0	SEP-10	0	0	0	0
OCT-11	0	0	0	0	OCT-10	0	0	0	0
NOV-11	0	0	0	0	NOV-10	0	0	0	0
DEC-11	0	0	0	0	DEC-10	0	0	0	0
JAN-12	0	0	0	0	JAN-11	0	0	0	0
FEB-12	0	0	0	0	FEB-11	0	0	0	0
MAR-12	0	0	0	0	MAR-11	0	0	0	0
APR-12	0	0	0	0	APR-11	0	0	0	0
MAY-12	0	0	0	0	MAY-11	0	0	0	0
JUN-12	0	0	0	0	JUN-11	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>-587</b>	<b>0</b>	<b>0</b>	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>YTD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>PYTD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	1,131.00	1,717.50	0.00	0.00	165.00	0.00	3,013.50	WIP
<b>YTD WORK</b> <b>BUDGET</b> <b>ACTUAL</b> <b>VARIANCE</b> <b>%BUDGET</b> <b>LAST</b> <b>DATE</b> <b>AMOUNT</b> <b>TYPE</b>								
HOURS	0.00	22.40	-22.40	0.00%	BILLED 09/30/11		0.00	STD
DOLLARS	0.00	3,013.50	-3,013.50	0.00%	PAYMENT 00/00/00		0.00	
<b>&lt;-----WORK-IN-PROCESS-----&gt;</b> <b>FEES</b> <b>EXPENSES</b> <b>DB/CR</b> <b>OFFSETS</b> <b>NET WIP</b> <b>ACCOUNTS</b> <b>UNAPPLIED</b> <b>TOTAL</b> <b>FEES</b> <b>EXPENSES</b> <b>DB/CR</b> <b>OFFSETS</b> <b>SUBTOTAL</b> <b>RECEIVABLE</b> <b>RETAINER</b> <b>EXPOSURE</b>								
	3,013.50	0.00	0.00	0.00	3,013.50	0.00	0.00	3,013.50

NET WIP

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) 3,013.50

WIP TO XFER: \_\_\_\_\_

WIP TO HOLD: \_\_\_\_\_

WIP TO CLEAR: \_\_\_\_\_

WRITE UP/DOWN: \_\_\_\_\_

AMOUNT TO BILL: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_



Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5257 / GRP: STAR STD BILL FRM: 0 CYC: 0 RATE FACTOR: 1.00 MGMT: 83  
ESTATE OF GEORGE KOUFAKIS/ESTATE OF GEORGE KOUFAKIS

718-428-1700

\* \* FEE & EXPENSE SUMMARIES \* \*

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	21.70	2,961.00	2,961.00
INTERIM SERVICES	0.70	52.50	3,013.50
** TOTAL	22.40	3,013.50	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
127 Rafael Vargas	17.60	1,936.00	1,936.00
48 Kenneth Mann	4.10	1,025.00	2,961.00
63 Betteann Norris	0.70	52.50	3,013.50
** TOTAL	22.40	3,013.50	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
02/29/12	1.50	165.00	165.00
05/31/12	12.40	1,717.50	1,882.50
06/30/12	8.50	1,131.00	3,013.50
** TOTAL	22.40	3,013.50	

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5257 / GRP: STAR STD BILL FRM: 0 CYC: 0 RATE FACTOR: 1.00 MGMT: 83 ESTATE OF GEORGE KOUFAKIS/ESTATE OF GEORGE KOUFAKIS CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION							718-428-1700	
* * CHARGEABLE FEES BY CODES/STAFF/ * *								
02/29/12	02/20/12	5 61	RAFAEL VARGAS	127 110	1.50	165.00	928338	B H T:
Continuing working on the estate.								
05/31/12	05/18/12	5 61	RAFAEL VARGAS	127 110	3.50	385.00	940899	B H T:
Continuing working on 2009 Estate of John Koufakis.								
05/31/12	05/21/12	5 61	RAFAEL VARGAS	127 110	1.50	165.00	941953	B H T:
continuing working on estate return.								
05/31/12	05/22/12	5 61	RAFAEL VARGAS	127 110	4.00	440.00	941935	B H T:
continuing working on the Estate of George Koufakis.								
06/30/12	05/30/12	5 61	RAFAEL VARGAS	127 110	3.00	330.00	943658	B H T:
continuing working on the 2009 706 Estate tax return.								
06/30/12	06/04/12	5 61	RAFAEL VARGAS	127 110	1.50	165.00	943722	B H T:
continuing working on the estate return.								
06/30/12	06/15/12	5 61	RAFAEL VARGAS	127 110	0.70	77.00	944617	B H T:
continuing working on the Estate.								
06/30/12	06/21/12	5 61	RAFAEL VARGAS	127 110	1.90	209.00	945974	B H T:
continuing working on koufakis estate.								
127 RAFAEL VARGAS					17.60	1,936.00		
BUSTAX Federal Tax Return Prep					17.60	1,936.00		
06/30/12	06/05/12	5 92	Kenneth Mann supervise RV	48 250	0.20	50.00	947626	B H T:
48 Kenneth Mann					0.20	50.00		
BUSTAX Staff Supervision					0.20	50.00		
05/31/12	05/18/12	5 93	Kenneth Mann supervise T/R	48 250	0.30	75.00	944534	B H T:
05/31/12	05/21/12	5 93	Kenneth Mann Review w/RF & RV	48 250	1.20	300.00	944542	B H T:
05/31/12	05/22/12	5 93	Kenneth Mann Review T/R	48 250	0.70	175.00	944546	B H T:
05/31/12	05/23/12	5 93	Kenneth Mann Review T/R	48 250	0.50	125.00	944553	B H T:
06/30/12	05/30/12	5 93	Kenneth Mann review t/r	48 250	1.20	300.00	947583	B H T:
48 Kenneth Mann					3.90	975.00		
BUSTAX Partner Review					3.90	975.00		
05/31/12	05/24/12	6 84	Betteann Norris	63 75	0.70	52.50	941844	B H T:
printed out tax returns again and made up fed ex package awaiting RAndy's ok to send out again, Hugh changed plan, scanned, put in portal and emailed siegel portal information.								
63 Betteann Norris					0.70	52.50		
INTSER Letters to Client, Prep					0.70	52.50		

12 Jul 2012 09:42

DWIP SORT ON CLIENT ID

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Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5257 / GRP: STAR STD BILL FRM: 0 CYC: 0 RATE FACTOR: 1.00 MGMT: 83  
ESTATE OF GEORGE KOUFAKIS/ESTATE OF GEORGE KOUFAKIS 718-428-1700  
CDATE WDATE WORK (CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

\* \* TOTAL FEES 22.40 3,013.50

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
3,013.50	0.00	3,013.50	0.00	3,013.50	0.00	3,013.50

12 Jul 2012 09:42

DWIP SORT ON CLIENT ID

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PAGE: 4

CONFIDENTIAL

VOYNOW\_024921

VOYNOW BAYARD CO

WIP

(1) Today's date (1) 2.22.12  
(2) Name of individual requesting this billing (2) RANDY  
(3) Client Name (3) STAR TOYOTA  
(4) Client # / File # (4) 5267  
(5) This billing is for work done from Month Ending (5a) \_\_\_\_\_, 200\_\_\_\_\_  
through the Month Ending (5b) 1.31.12, 200\_\_\_\_\_

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:  
(Be precise. The bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Progress billing for work completed

on the December 31 2011 closing of the books

preparation of Federal, State and city

corporate tax returns.

Accountant

Amount Due 7,250.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

LAST YEAR BILL: 7,200

TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_

W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH  
CLIENT # / FILE #  
\_\_\_\_\_

W.I.P. TO HOLD: \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_

WRITE UP / DOWN: \_\_\_\_\_

BILL #: 210102

BILL

DATE KEYPUNCHED: \_\_\_\_\_

TOTAL AMOUNT BILLABLE: 7,250.00

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: 7,250.00

Voynow, Bayard, Whyte and Company, LLP  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

February 22, 2012

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5267/  
Invoice: 21362

---

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON  
DECEMBER 31, 2011 CLOSING OF THE BOOKS  
AND PREPARATION OF FEDERAL, STATE AND  
CITY TAX RETURNS

AMOUNT DUE	<u>\$ 7,250.00</u>
------------	--------------------

CONFIDENTIAL

VOYNOW\_024923

(1) Today's date (1) 9.30.11  
(2) Name of individual requesting this billing (2) RPS  
(3) Client Name (3) STAR TOYOTA  
(4) Client # / File # (4) 5267  
(5) This billing is for work done from Month Ending (5a) \_\_\_\_\_ 200  
through the Month Ending (5b) 9.30.11 200

**DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:**  
(Be precise; the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2010  
closing of the books, preparation of tax work papers,  
preparation of federal, state, and city Corp. tax returns.

Amount Due 3,410.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.  
TOTAL W.I.P. \_\_\_\_\_  
DATE BILLED: \_\_\_\_\_ W.I.P. TO TRANSFER: \_\_\_\_\_  
BILLED THROUGH: \_\_\_\_\_ W.I.P. TO HOLD: \_\_\_\_\_  
CLIENT #: / DUE #: \_\_\_\_\_ W.I.P. TO CLEAR: \_\_\_\_\_  
CLIENT NAME: \_\_\_\_\_ WRITE UP / ( DOWN): \_\_\_\_\_  
BILL #: 3410.00  
DATE KEYPUNCHED: \_\_\_\_\_ BILL: \_\_\_\_\_  
TOTAL AMOUNT BILLABLE: \_\_\_\_\_  
LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_  
AMOUNT OF BILL: \_\_\_\_\_

**Voynow, Bayard & Company, CPAs**  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2011

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5267/  
Invoice: 21060

---

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON  
DECEMBER 31, 2010 CLOSING OF THE BOOKS,  
PREPARATION OF TAX WORKPAPERS,  
PREPARATION OF FEDERAL, STATE AND CITY  
CORP TAX RETURNS

AMOUNT DUE                    \$ 3,410.00

POSTED

CONFIDENTIAL

VOYNOW\_024925

Voynow, Bayard & Company, CPAs  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR TOYOTA/				VIVIAN 718-279-1800					
<----- MOST RECENT 12 MONTHS ----->				<----- PRIOR 12 MONTHS ----->					
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
OCT-10	1,000	0	0	1,000	OCT-09	1,000	0	0	1,000
NOV-10	1,000	0	0	12,085	NOV-09	1,000	0	0	1,000
DEC-10	1,000	9,000	0	1,000	DEC-09	6,600	-3,970	0	2,000
JAN-11	1,000	700	0	1,000	JAN-10	1,000	0	0	5,600
FEB-11	8,200	700	0	1,000	FEB-10	1,000	0	0	1,000
MAR-11	1,000	0	0	8,200	MAR-10	8,000	0	0	8,000
APR-11	1,000	0	0	1,000	APR-10	1,000	0	0	1,000
MAY-11	1,000	0	0	1,000	MAY-10	1,000	0	0	1,000
JUN-11	1,000	0	0	1,000	JUN-10	1,000	0	0	1,000
JUL-11	1,000	0	0	1,000	JUL-10	1,000	0	0	1,000
AUG-11	1,000	0	0	1,000	AUG-10	1,000	0	0	1,000
SEP-11	1,000	0	0	1,000	SEP-10	12,085	6,855	0	1,000
<b>TOTAL</b>	<b>19,200</b>	<b>9,000</b>	<b>0</b>	<b>30,285</b>	<b>TOTAL</b>	<b>35,685</b>	<b>2,885</b>	<b>0</b>	<b>24,600</b>
<b>YTD</b>	<b>16,200</b>	<b>0</b>	<b>0</b>	<b>16,200</b>	<b>PYTD</b>	<b>27,085</b>	<b>6,855</b>	<b>0</b>	<b>20,600</b>

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	2,952.50	986.00	-80.00	1,750.00	3,028.00	12,404.00	21,040.50	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	162.90	-162.90	0.00%	BILLED	10/01/11	1,000.00	PRG
DOLLARS	0.00	29,599.50	-29,599.50	0.00%	PAYMENT	10/07/11	1,000.00	SN

<----- WORK-IN-PROCESS ----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
40,240.50	0.00	0.00	-19,200.00	21,040.50	0.00	0.00	21,040.50

NET WIP

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) 21,040.50

WIP TO XFER: \_\_\_\_\_

WIP TO HOLD: \_\_\_\_\_

WIP TO CLEAR: \_\_\_\_\_

WRITE UP/DOWN: \_\_\_\_\_

AMOUNT TO BILL: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

Voynow, Bayard & Company, CPAs  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
STAR TOYOTA/ VIVIAN 718-279-1800

\* \* FEE & EXPENSE SUMMARIES \* \*

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	140.00	26,511.50	26,511.50
INTERIM SERVICES	68.40	12,023.00	38,534.50
SPECIAL PROJECTS-MUST USE MEMO	6.50	1,625.00	40,159.50
VB-ADMINISTRATIVE CODES	2.70	81.00	40,240.50
SYSTEM GENERATED FEES	0.00	-19,200.00	21,040.50
** TOTAL	217.60	21,040.50	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
11 ELISA BRABAZON	0.00	-19,200.00	-19,200.00
118 ROBERT KIRKHOPE	2.70	81.00	-19,119.00
12 PATRICK J. CATALINE	7.00	1,050.00	-18,069.00
124 Brett Bausinger	29.70	2,376.00	-15,693.00
127 RAFAEL VARGAS	0.50	25.00	-15,668.00
129 JOHN BRESLIN	0.20	22.00	-15,646.00
130 DAVE LOMBARDO	15.00	1,200.00	-14,446.00
48 Kenneth Mann	1.60	144.00	-14,302.00
63 Betteann Norris	2.90	725.00	-13,577.00
75 Bob Seibel	0.30	22.50	-13,554.50
83 Randall Franzen	80.50	15,295.00	1,740.50
** TOTAL	217.60	21,040.50	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/10	19.20	2,680.00	2,680.00
11/30/10	1.60	-696.00	1,984.00
12/31/10	33.90	5,657.00	7,641.00
01/31/11	37.40	6,882.00	14,523.00
02/28/11	10.10	-6,084.00	8,439.00
03/31/11	18.60	3,590.00	12,029.00
04/30/11	5.50	375.00	12,404.00
05/31/11	30.60	3,028.00	15,432.00
06/30/11	17.30	1,750.00	17,182.00
07/31/11	8.00	-80.00	17,102.00
08/31/11	11.10	986.00	18,088.00
09/30/11	24.30	2,952.50	21,040.50
** TOTAL	217.60	21,040.50	

Voynow, Bayard & Company, CPAs  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5267 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56	VIVIAN	718-279-1800
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *								
06/30/11	06/08/11	5 18	PATRICK J. CATALINE	12	80	5.00	400.00	894116 B H T:
		12	PATRICK J. CATALINE			5.00	400.00	
		BUSTAX Inventory				5.00	400.00	
01/31/11	01/10/11	5 21	RAFAEL VARGAS	127	110	0.10	11.00	872357 B H T:
		Binding it to the folder.						
01/31/11	01/11/11	5 21	RAFAEL VARGAS	127	110	0.10	11.00	872364 B H T:
		Filing the lifo spreadsheet to the folder.						
		127	RAFAEL VARGAS			0.20	22.00	
01/31/11	01/05/11	5 21	Kenneth Mann	48	250	0.20	50.00	878106 B H T:
		lifo						
01/31/11	01/10/11	5 21	Kenneth Mann	48	250	0.20	50.00	878123 B H T:
02/28/11	02/17/11	5 21	Kenneth Mann	48	250	0.20	50.00	886926 B H T:
		48	Kenneth Mann			0.60	150.00	
		BUSTAX LIFO Computations				0.80	172.00	
09/30/11	08/29/11	5 61	Betteann Norris	63	75	0.30	22.50	906031 B H T:
		process tax return						
		63	Betteann Norris			0.30	22.50	
		BUSTAX Federal Tax Return Prep				0.30	22.50	
10/31/10	10/27/10	5 68	ROBERT KIRKHOPE	118	150	7.00	1,050.00	863528 ON HOLD
		118	ROBERT KIRKHOPE			7.00	1,050.00	
12/31/10	12/13/10	5 68	Brett Bausinger	124	50	0.20	10.00	868657 ON HOLD
		Set up of 2010 Tax Planning File						
12/31/10	12/16/10	5 68	Brett Bausinger	124	50	0.30	15.00	868666 ON HOLD
		Adding additional files to 2010 Tax Planning File						
		124	Brett Bausinger			0.50	25.00	
12/31/10	12/07/10	5 68	Bob Seibel	75	190	7.00	1,330.00	867396 ON HOLD
		Client visit tax planning.						
12/31/10	12/08/10	5 68	Bob Seibel	75	190	7.00	1,330.00	867395 ON HOLD
		Client visit tax planning.						
		75	Bob Seibel			14.00	2,660.00	
		BUSTAX Tax Planning				21.50	3,735.00	
05/31/11	05/24/11	5 69	PATRICK J. CATALINE	12	80	8.50	680.00	893291 B H T:
06/30/11	06/09/11	5 69	PATRICK J. CATALINE	12	80	2.50	200.00	894117 B H T:
		adjusting entries						
07/31/11	06/28/11	5 69	PATRICK J. CATALINE	12	80	3.00	240.00	901663 B H T:
		481A adjustment						

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DWIP SORT ON CLIENT ID

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Voynow, Bayard & Company, CPAs  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5267 / STAR TOYOTA/ CDATE	GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 VIVIAN 718-279-1800	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *								
07/31/11 06/29/11	5 69 PATRICK J. CATALINE tax return	12	80	3.00		240.00	901665	B H T:
08/31/11 08/01/11	5 69 PATRICK J. CATALINE adjusting return	12	80	1.20		96.00	904617	B H T:
08/31/11 08/02/11	5 69 PATRICK J. CATALINE 2848, 3115 & attachment	12	80	1.50		120.00	904622	B H T:
	12 PATRICK J. CATALINE				19.70		1,576.00	
02/28/11 02/10/11	5 69 JOHN BRESLIN ext	129	80	0.20		16.00	876482	B H T:
	129 JOHN BRESLIN				0.20		16.00	
12/31/10 12/22/10	5 69 Bob Seibel Analysis of Mike K. Loans.	75	190	1.00		190.00	870659	ON HOLD
01/31/11 01/26/11	5 69 Bob Seibel Year end visit.	75	190	8.00		1,520.00	874624	B H T:
01/31/11 01/27/11	5 69 Bob Seibel Year end visit.	75	190	8.00		1,520.00	874625	B H T:
01/31/11 01/28/11	5 69 Bob Seibel Year end visit.	75	190	8.00		1,520.00	874626	B H T:
02/28/11 02/15/11	5 69 Bob Seibel	75	190	0.50		95.00	879302	B H T:
02/28/11 02/17/11	5 69 Bob Seibel	75	190	0.50		95.00	879310	B H T:
02/28/11 02/19/11	5 69 Bob Seibel	75	190	1.00		190.00	879330	B H T:
03/31/11 03/03/11	5 69 Bob Seibel	75	190	1.00		190.00	879612	B H T:
06/30/11 06/06/11	5 69 Bob Seibel Est . Pmts	75	190	0.50		95.00	897614	B H T:
06/30/11 06/09/11	5 69 Bob Seibel	75	190	1.00		190.00	897635	B H T:
07/31/11 07/29/11	5 69 Bob Seibel Go over return.	75	190	1.00		190.00	903815	B H T:
08/31/11 08/02/11	5 69 Bob Seibel Go over return.	75	190	0.50		95.00	904001	B H T:
08/31/11 08/04/11	5 69 Bob Seibel Tax return.	75	190	1.00		190.00	904013	B H T:
08/31/11 08/05/11	5 69 Bob Seibel Tax return.	75	190	1.00		190.00	904024	B H T:
08/31/11 08/16/11	5 69 Bob Seibel Tax returns.	75	190	0.50		95.00	907000	B H T:
08/31/11 08/22/11	5 69 Bob Seibel 3115 to KM	75	190	0.50		95.00	907030	B H T:
08/31/11 08/25/11	5 69 Bob Seibel Tax returns.	75	190	1.00		190.00	907047	B H T:
08/31/11 08/26/11	5 69 Bob Seibel Tax returns.	75	190	1.00		190.00	907056	B H T:
09/30/11 08/29/11	5 69 Bob Seibel Tax returns.	75	190	1.00		190.00	907064	B H T:
09/30/11 08/31/11	5 69 Bob Seibel E-file	75	190	0.50		95.00	907080	B H T:
09/30/11 09/23/11	5 69 Bob Seibel Clean up files.	75	190	0.50		95.00	910292	B H T:
	75 Bob Seibel				38.00		7,220.00	
11/30/10 11/05/10	5 69 Randall Franzen	83	250	1.00		250.00	868940	ON HOLD

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DWIP SORT ON CLIENT ID

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FW  
FW  
FW

Voynow, Bayard & Company, CPAs  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5267 / STAR TOYOTA/ CDATE	GRP: STAR	PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56	VIVIAN	718-279-1800			
WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *							
calls from Mike to get him info emailed to him for TMCC							
12/31/10	12/01/10	5 69 Randall Franzen	83 250	1.50	375.00	869047	ON HOLD
calls from Mike K and Vivian to go over What Steve is doing and how much money is due from owners							
12/31/10	12/08/10	5 69 Randall Franzen	83 250	7.00	1,750.00	869066	ON HOLD
go to dealership and do tax planning							
01/31/11	01/06/11	5 69 Randall Franzen	83 250	0.40	100.00	873442	B H T:
go over the preimer Qbooks with Brett							
01/31/11	01/27/11	5 69 Randall Franzen	83 250	9.00	2,250.00	874311	B H T:
go to NY and do the year end work							
01/31/11	01/28/11	5 69 Randall Franzen	83 250	2.00	500.00	874314	B H T:
go to NY and do the year end work							
01/31/11	12/28/10	5 69 Randall Franzen	83 250	0.80	200.00	870820	B H T:
call from Mike to go over rec from owners and rent on new property							
02/28/11	02/17/11	5 69 Randall Franzen	83 250	2.00	500.00	877647	B H T:
call from Vivian to go over a deal to see how the salesman is paid and how R&R records the deal and where the deal							
pulls to the financial statemebt							
02/28/11	02/22/11	5 69 Randall Franzen	83 250	4.00	1,000.00	879895	B H T:
go over Vivian companies work and get the information pulled tobether							
03/31/11	02/28/11	5 69 Randall Franzen	83 250	3.00	750.00	885890	B H T:
vivian work							
03/31/11	03/01/11	5 69 Randall Franzen	83 250	3.00	750.00	885892	B H T:
work on Vivian info for her							
03/31/11	03/02/11	5 69 Randall Franzen	83 250	1.00	250.00	885911	B H T:
go over info for year end with Vivian and get info for Mike							
03/31/11	03/07/11	5 69 Randall Franzen	83 250	0.80	200.00	885931	B H T:
call from Vivian to go over deal for Mike K again and get ready to call Rich							
03/31/11	03/09/11	5 69 Randall Franzen	83 250	1.40	350.00	885945	B H T:
calls with Vivian and go over info and calls with Rich to go over gross profit info on the toyota stmt							
03/31/11	03/14/11	5 69 Randall Franzen	83 250	2.00	500.00	885980	B H T:
go over with Mike K HSA porgrams make call to Jim B to go over these palms if they work							
03/31/11	03/15/11	5 69 Randall Franzen	83 250	1.00	250.00	885993	B H T:
go over yeare end information							
03/31/11	03/24/11	5 69 Randall Franzen	83 250	1.50	375.00	886056	B H T:
sent Vivina info via the portal							
03/31/11	03/25/11	5 69 Randall Franzen	83 250	1.40	350.00	886070	B H T:
calls to David Boretz about the HSA deal and then email Mike info							
04/30/11	04/04/11	5 69 Randall Franzen	83 250	1.50	375.00	886204	B H T:
go over the status of the trust and Sr and what to do with his income							
04/30/11	04/06/11	5 69 Randall Franzen	83 250	2.00	500.00	886193	B H T:
varoious calls to Mike Steve S and emails to go over estate and trust and what we need to do							

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DWIP SORT ON CLIENT ID

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Voynow, Bayard & Company, CPAs  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5267 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56	VIVIAN	718-279-1800
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *								
04/30/11	04/14/11	5 69	Randall Franzen	83 250	1.50	375.00	886254	B H T:
			go voer Mikes tanx notice and then try to figure what to do with estate and trust . Call to see what the status is and what to do next					E
04/30/11	04/14/11	5 69	Randall Franzen	83 250	0.50	125.00	890677	B H T:
			call Vivian to go over the Mike K info and tax notice					
07/31/11	06/29/11	5 69	Randall Franzen	83 250	1.00	250.00	898719	B H T:
08/31/11	08/24/11	5 69	Randall Franzen	83 250	1.50	375.00	905591	B H T:
			call with Mike to go over the real estate at the newly purchased toyota local and now the land and bldg whould be accounted for and go over the rents to see if we shlud increase them					YOK
09/30/11	08/29/11	5 69	Randall Franzen	83 250	2.00	500.00	907574	B H T:
			get ready fir interim visit figure out files and what to do and take with us					
		83	Randall Franzen		52.80	13,200.00		
		BUSTAX	Year End Tax Work		110.70	22,012.00		
10/31/10	09/29/10	5 81	Kenneth Mann	48 250	0.20	50.00	863300	ON HOLD
			consult with bs					
		48	Kenneth Mann		0.20	50.00		
		BUSTAX	Tel. w/ Client USE MEMO		0.20	50.00		
02/28/11	02/07/11	5 90	PATRICK J. CATALINE	12 80	1.50	120.00	877069	B H T:
		12	PATRICK J. CATALINE		1.50	120.00		
		BUSTAX	Trial Balance Data Inpu		1.50	120.00		
05/31/11	05/25/11	6 1	PATRICK J. CATALINE	12 80	0.50	40.00	893293	B H T:
			talking with randy about direction of letter					I
		12	PATRICK J. CATALINE		0.50	40.00		
		INTSER	Interim Visit Planning		0.50	40.00		
09/30/11	08/30/11	6 13	JOHN BRESLIN	129 80	9.00	720.00	905983	B H T:
		129	JOHN BRESLIN		9.00	720.00		I
10/31/10	10/27/10	6 13	Bob Seibel	75 190	7.00	1,330.00	862929	ON HOLD
			Client visit.					I
05/31/11	05/24/11	6 13	Bob Seibel	75 190	7.00	1,330.00	893082	B H T:
			Client visit.					I
09/30/11	08/30/11	6 13	Bob Seibel	75 190	7.00	1,330.00	907067	B H T:
			Interim Visit.					I
		75	Bob Seibel		21.00	3,990.00		

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Voynow, Bayard & Company, CPAs  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5267 / STAR TOYOTA/ CDATE	GRP: STAR	PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56	VIVIAN	718-279-1800			
WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *							
	75 Bob Seibel			7.50	1,425.00		
	INTSER Letters to Client, Prep			9.10	1,569.00		
02/28/11	02/25/11	8 32 Kenneth Mann 3115 research	48	250	0.20	50.00	887025 B H T:
03/31/11	03/03/11	8 32 Kenneth Mann 3115 Research	48	250	0.30	75.00	887414 B H T:
03/31/11	03/12/11	8 32 Kenneth Mann 3115 Template	48	250	0.20	50.00	887599 B H T:
08/31/11	08/23/11	8 32 Kenneth Mann review 3115	48	250	1.40	350.00	911734 B H T:
	48 Kenneth Mann			2.10	525.00		
10/31/10	10/28/10	8 32 Randall Franzen calls from Mike K to go over trust and estate for Dad dealerships	83	250	1.00	250.00	864705 ON HOLD
01/31/11	01/04/11	8 32 Randall Franzen calls from Mike to go over Sr and rent and real estate	83	250	0.60	150.00	873433 B H T:
03/31/11	03/21/11	8 32 Randall Franzen look up and go over the HSA programs call broker David Boretz to go over palns etc	83	250	2.00	500.00	886033 B H T:
06/30/11	06/01/11	8 32 Randall Franzen emails to Steve S about status of Mrs K estate etc	83	250	0.80	200.00	898566 B H T:
	83 Randall Franzen			4.40	1,100.00		
	Other Special Projects(detail)			6.50	1,625.00		
12/31/10	12/06/10	90 36 ELISA BRABAZON typed interim letter	11	30	1.90	57.00	867314 ON HOLD
05/31/11	05/13/11	90 36 ELISA BRABAZON interim letters	11	30	0.80	24.00	897355 B H T:
	11 ELISA BRABAZON			2.70	81.00		
	VB-F-Type/Copy Internal Doc.			2.70	81.00		
* * TOTAL FEES				217.60	40,240.50	( 10,641.00)	ON HOLD
* * DEBITS & CREDITS * *							
10/31/10	10/31/10	99 3			-1,000.00	862732 ON HOLD	
11/30/10	11/30/10	99 3			-1,000.00	863150 ON HOLD	
12/31/10	12/31/10	99 3			-1,000.00	866969 ON HOLD	
01/31/11	01/31/11	99 3			-1,000.00	873884 B H T:	
02/28/11	02/28/11	99 3			-1,000.00	874103 B H T:	
02/28/11	02/28/11	99 3			-7,200.00	876033 B H T:	
03/31/11	03/31/11	99 3			-1,000.00	878443 B H T:	

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Voynow, Bayard & Company, CPAs  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
STAR TOYOTA/ VIVIAN 718-279-1800  
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

\* \* \* DEBITS/CREDITS \* \* \*

04/30/11	04/30/11	99	3		-1,000.00	883716	B H T:
05/31/11	05/31/11	99	3		-1,000.00	889346	B H T:
06/30/11	06/30/11	99	3		-1,000.00	892676	B H T:
07/31/11	07/31/11	99	3		-1,000.00	898298	B H T:
08/31/11	08/31/11	99	3		-1,000.00	903594	B H T:
09/30/11	09/30/11	99	3		-1,000.00	905807	B H T:

\* \* TOTAL PROGRESS BILLS AND OTHER CREDITS -19,200.00 ( 0.00) ON HOLD

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
40,240.50	0.00	40,240.50	0.00	40,240.50	-19,200.00	21,040.50

(1) Today's date	(1) 9.30.11
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR TOYOTA
(4) Client # / File #	(4) 5267
(5) This billing is for work done from Month Ending through the Month Ending	(5a) _____ 200 (5b) 9.30.11 _____ 200

**DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:**  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,025.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)	W.I.P.
TOTAL W.I.P.: 1101375.00	
DATE BILLED: _____	W.I.P. TO TRANSFER: _____
BILLED THROUGH: CLIENT # / FILE # _____	W.I.P. TO HOLD: _____
CLIENT NAME: _____	W.I.P. TO CLEAR: _____
BILL #: 91059	WRITE UP / C. DOWN: _____
DATE KEYPUNCHED: _____	BILL: _____
TOTAL AMOUNT BILLABLE: _____	
LESS RETAINERS AND OR PROGRESS BILLING: _____	
AMOUNT OF BILL: _____	

M. K. 1040

**Voynow, Bayard & Company, CPAs**  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2011

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5267/  
Invoice: 21059

---

**PROFESSIONAL SERVICES:**

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE                    \$ 3,025.00

**POSTED**  
FAX 215-355-8000

CONFIDENTIAL

VOYNOW\_024936

(1) Today's date	(1)	9.30.11
(2) Name of individual requesting this billing	(2)	RPS
(3) Client Name	(3)	STAR TOYOTA
(4) Client # / File #	(4)	5267
(5) This billing is for work done from Month Ending	(5a)	, 200
through the Month Ending	(5b)	9.30.11 , 200

**DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:**  
(Be precise; the bill will be typed exactly as you word it below.)

### **Accounting Services as Requested:**

**Preparation of form 3115, Application for change in accounting method, related to IRS changes to Internal Revenue Code Section 263A for capitalization of Unicap amounts, and election of safe harbor Methods allowed under Revenue Procedure 2010-44.** 1,500.00

Analysis of current capitalization requirements as well as analysis of  
Previous Unicap capitalization amounts required to be capitalized into  
the Life increment layers. 67

Amount Due 2,175.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.P.

**TOTAL W.I.P.:**

**DATE BILLED:**

### W.I.P. TO TRANSFER:

**WILLIS THOMAS**

#### WIRE TO HOLD:

*Journal of Clinical Endocrinology and Metabolism* 1999, 140, 103–108. © 1999 Blackwell Science Ltd  
doi: 10.1046/j.1365-2796.1999.01322.x

WITTE OPEN

#### 白班忙乱期后

的點子很多，但沒有創意的。

卷之三

Digitized by srujanika@gmail.com

10. The following table gives the number of hours worked by each of the 1000 workers.

• 100 •

—  
—  
—

**Voynow, Bayard & Company, CPAs**  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2011

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5267/  
Invoice: 21029

---

**PROFESSIONAL SERVICES:**

**ACCOUNTING SERVICES AS REQUESTED:**

PREPARATION OF FORM 3115, APPLICATION  
FOR CHANGE IN ACCOUNTING METHOD, RELATED  
TO CHANGE WITHIN INTERNAL REVENUE CODE  
SECTION 263A, UNIFORM CAPITALIZATION  
(UNICAP) INVENTORY COSTS BY ELECTION OF  
SAFE HARBOR METHODS ALLOWED UNDER REVENUE  
PROCEDURE 2010-44.

\$ 1,500.00

RECONSTRUCTION OF PREVIOUS YEARS' UNICAP  
COSTS, AS APPLIED TO YEAR BEGINNING INVENTORIES  
AND LIFO INVENTORY LAYERS FOR DEVELOPMENT OF  
REQUIRED IRC 481(a) ADJUSTMENT UNDER REV.  
PROC. 2010-44.

675.00

AMOUNT DUE

\$ 2,175.00

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VOYNOW\_024938

**Voynow, Bayard & Company, CPAs**  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2011

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5267/  
Invoice: 21029

**PROFESSIONAL SERVICES:**

**ACCOUNTING SERVICES AS REQUESTED:**

PREPARATION OF FORM 3115, APPLICATION FOR  
CHANGE IN ACCOUNTING METHOD, RELATED TO  
IRS CHANGES TO INTERNAL REVENUE CODE  
SECTION 263A FOR CAPITALIZATION OF  
UNICAP AMOUNTS, AND ELECTION OF SAFE  
HARBOR METHODS ALLOWED UNDER REVENUE  
PROCEDURE 210-44.

\$ 1,500.00

X ANALYSIS OF CURRENT CAPITALIZATION  
REQUIREMENTS AS WELL AS ANALYSIS OF  
PREVIOUS UNICAP CAPITALIZATION AMOUNTS  
REQUIRED TO BE CAPITALIZED INTO THE LIFO  
INCREMENT LAYERS.

675.00

AMOUNT DUE \$ 2,175.00

CONFIDENTIAL

VOYNOW\_024939

VOYNOW BAYARD CO

WIP

(1) Today's date	(1) <u>4.12.11</u>
(2) Name of individual requesting this billing	(2) <u>RANDY</u>
(3) Client Name	(3) <u>STAR TOYOTA</u>
(4) Client # / File #	(4) <u>5267</u>
(5) This billing is for work done from Month Ending through the Month Ending	(5a) _____, 200 _____ (5b) <u>1.31.11</u> , 200 _____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:

(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Progress billing for work completed

on the December 31 2010 closing of the books

preparation of Federal , State and city

corporate tax returns.

Accountant

Amount Due 7,200.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

LAST YEAR BILL: 7,000

TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_

W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH  
CLIENT # / FILE #  
:

W.I.P. TO HOLD: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

BILL #: 20638

WRITE UP / DOWN: \_\_\_\_\_

DATE KEYPUNCHED: \_\_\_\_\_

BILL

TOTAL AMOUNT BILLABLE: 7,200.00

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: 7,200.00

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VOYNOW\_024940

**Voynow, Bayard & Company, CPAs**  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

February 15, 2011

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5267/  
Invoice: 20638

---

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED  
ON THE DECEMBER 31, 2010 CLOSING OF  
THE BOOKS AND PREPARATION OF FEDERAL,  
STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE	<u>\$ 7,200.00</u>
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Voynow, Bayard & Company, CPAs  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010  
 SORT ON CLIENT NAME \* SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 STAR TOYOTA/				VIVIAN 718-279-1800					
<----- MOST RECENT 12 MONTHS ----->				<----- PRIOR 12 MONTHS ----->					
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
JAN-10	1,000	0	0	5,600	JAN-09	1,000	0	0	1,000
FEB-10	1,000	0	0	1,000	FEB-09	8,000	0	0	1,000
MAR-10	8,000	0	0	8,000	MAR-09	1,000	0	0	8,000
APR-10	1,000	0	0	1,000	APR-09	1,000	0	0	1,000
MAY-10	1,000	0	0	1,000	MAY-09	1,000	0	0	1,000
JUN-10	1,000	0	0	1,000	JUN-09	1,000	0	0	1,000
JUL-10	1,000	0	0	1,000	JUL-09	1,000	0	0	1,000
AUG-10	1,000	0	0	1,000	AUG-09	1,000	0	0	1,000
SEP-10	12,085	6,855	0	1,000	SEP-09	1,000	0	0	1,000
OCT-10	1,000	0	0	1,000	OCT-09	1,000	0	0	1,000
NOV-10	1,000	0	0	12,085	NOV-09	1,000	0	0	1,000
DEC-10	1,000	0	0	1,000	DEC-09	6,600	-3,970	0	2,000
TOTAL	30,085	6,855	0	34,685	TOTAL	24,600	-3,970	0	20,000
YTD	30,085	6,855	0	34,685	PYTD	24,600	-3,970	0	20,000

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	5,657.00	-696.00	2,680.00	-1,000.00	-1,000.00	-7,000.00	-1,359.00	WIP
YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	182.50	-182.50	0.00%	BILLED	12/01/10	1,000.00	PRG
DOLLARS	0.00	33,871.00	-33,871.00	0.00%	PAYMENT	12/09/10	1,000.00	SN
<----- WORK-IN-PROCESS ----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL	
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE	
10,641.00	0.00	0.00	-12,000.00	-1,359.00	0.00	0.00	-1,359.00	

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -1,359.00

WIP TO XFER: \_\_\_\_\_

WIP TO HOLD: 7641

WIP TO CLEAR: -9000

WRITE UP/DOWN: 9000

AMOUNT TO BILL: 0

APPROVED BY: KL DATE: 1/26/11

Voynow, Bayard & Company, CPAs  
DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010  
SORT ON CLIENT NAME \* SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
STAR TOYOTA/ VIVIAN 718-279-1800

\* \* FEE & EXPENSE SUMMARIES \* \*

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	32.20	6,350.00	6,350.00
INTERIM SERVICES	19.60	3,984.00	10,334.00
SPECIAL PROJECTS-MUST USE MEMO	1.00	250.00	10,584.00
VB-ADMINISTRATIVE CODES	1.90	57.00	10,641.00
SYSTEM GENERATED FEES	0.00	-12,000.00	-1,359.00
** TOTAL	54.70	-1,359.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
11 ELISA BRABAZON	0.00	-12,000.00	-12,000.00
118 ROBERT KIRKHOPE	1.90	57.00	-11,943.00
124 Brett Bausinger	7.00	1,050.00	-10,893.00
130 DAVE LOMBARDO	0.50	25.00	-10,868.00
48 Kenneth Mann	1.60	144.00	-10,724.00
75 Bob Seibel	0.20	50.00	-10,674.00
83 Randall Franzen	26.00	4,940.00	-5,734.00
** TOTAL	54.70	-1,359.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/10	0.00	-1,000.00	-1,000.00
02/28/10	0.00	-1,000.00	-2,000.00
03/31/10	0.00	-1,000.00	-3,000.00
04/30/10	0.00	-1,000.00	-4,000.00
05/31/10	0.00	-1,000.00	-5,000.00
06/30/10	0.00	-1,000.00	-6,000.00
07/31/10	0.00	-1,000.00	-7,000.00
08/31/10	0.00	-1,000.00	-8,000.00
09/30/10	0.00	-1,000.00	-9,000.00
10/31/10	19.20	2,680.00	-6,320.00
11/30/10	1.60	-696.00	-7,016.00
12/31/10	33.90	5,657.00	-1,359.00
** TOTAL	54.70	-1,359.00	

Voynow, Bayard & Company, CPAs  
DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010  
SORT ON CLIENT NAME \* SELECTED CLIENTS

v.6.00

5267 / STAR TOYOTA/ CDATE	GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56 VIVIAN 718-279-1800	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *								
10/31/10	10/27/10 5 68 ROBERT KIRKHOPE	118	150	7.00		1,050.00	863528	B H T:
	118 ROBERT KIRKHOPE				7.00			1,050.00
12/31/10	12/13/10 5 68 Brett Bausinger	124	50	0.20		10.00	868657	B H T:
	Set up of 2010 Tax Planning File							
12/31/10	12/16/10 5 68 Brett Bausinger	124	50	0.30		15.00	868666	B H T:
	Adding additional files to 2010 Tax Planning File							
	124 Brett Bausinger				0.50			25.00
12/31/10	12/07/10 5 68 Bob Seibel	75	190	7.00		1,330.00	867396	B H T:
	Client visit tax planning.							
12/31/10	12/08/10 5 68 Bob Seibel	75	190	7.00		1,330.00	867395	B H T:
	Client visit tax planning.							
	75 Bob Seibel				14.00			2,660.00
	BUSTAX Tax Planning				21.50			3,735.00
12/31/10	12/22/10 5 69 Bob Seibel	75	190	1.00		190.00	870659	B H T:
	Analysis of Mike K. Loans.							
	75 Bob Seibel				1.00			190.00
11/30/10	11/05/10 5 69 Randall Franzen	83	250	1.00		250.00	868940	B H T:
	calls from Mike to get him info emailed to him for TMCC							
12/31/10	12/01/10 5 69 Randall Franzen	83	250	1.50		375.00	869047	B H T:
	calls from Mike K and Vivivan to go over What Steve is doing and how much money is due from owners							
12/31/10	12/08/10 5 69 Randall Franzen	83	250	7.00		1,750.00	869066	B H T:
	go to dealership and do tax planning							
	83 Randall Franzen				9.50			2,375.00
	BUSTAX Year End Tax Work				10.50			2,565.00
10/31/10	09/29/10 5 81 Kenneth Mann	48	250	0.20		50.00	863300	B H T:
	consult with bs							
	48 Kenneth Mann				0.20			50.00
	BUSTAX Tel. w/ Client USE MEMO				0.20			50.00
10/31/10	10/27/10 6 13 Bob Seibel	75	190	7.00		1,330.00	862929	B H T:
	Client visit.							
	75 Bob Seibel				7.00			1,330.00
10/31/10	10/27/10 6 13 Randall Franzen	83	250	4.00		1,000.00	864698	B H T:
	Go to NY for a visit							
12/31/10	12/01/10 6 13 Randall Franzen	83	250	3.00		750.00	869049	B H T:
	letter							

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DWIP SORT ON CLIENT NAME 5267 /

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VOYNOW\_024944

**Voynow, Bayard & Company, CPAs**  
**DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010**  
**SORT ON CLIENT NAME \* SELECTED CLIENTS**

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
STAR TOYOTA/ VIVIAN 718-279-1800  
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

83	Randall Franzen		7.00	1,750.00
INTSER Rev. Ledger & Schedules			14.00	3,080.00
11/30/10 11/06/10 6 84 DAVE LOMBARDO INTERIM LTTR	130	90	0.60	54.00 865155 B H T:
12/31/10 12/03/10 6 84 DAVE LOMBARDO INTERIM LTTR	130	90	1.00	90.00 866733 B H T:
130 DAVE LOMBARDO			1.60	144.00
12/31/10 12/02/10 6 84 Bob Seibel Interim letter.	75	190	3.00	570.00 867245 B H T:
12/31/10 12/03/10 6 84 Bob Seibel Interim letter.	75	190	1.00	190.00 867251 B H T:
75 Bob Seibel			4.00	760.00
INTSER Letters to Client, Prep			5.60	904.00
10/31/10 10/28/10 8 32 Randall Franzen calls from Mike K to go over trust and estate for Dad dealerships	83	250	1.00	250.00 864705 B H T:
83 Randall Franzen			1.00	250.00
Other Special Projects(detail)			1.00	250.00
12/31/10 12/06/10 90 36 ELISA BRABAZON typed interim letter	11	30	1.90	57.00 867314 B H T:
11 ELISA BRABAZON			1.90	57.00
VB-F-Type/Copy Internal Doc.			1.90	57.00
* * TOTAL FEES			54.70	10,641.00

\* \* DEBITS & CREDITS \*

01/31/10	01/31/10	99	3	-1,000.00	823307	ON HOLD
02/28/10	02/28/10	99	3	-1,000.00	826449	ON HOLD
03/31/10	03/31/10	99	3	-1,000.00	828962	ON HOLD
04/30/10	04/30/10	99	3	-1,000.00	840261	ON HOLD
05/31/10	05/31/10	99	3	-1,000.00	840983	ON HOLD
06/30/10	06/30/10	99	3	-1,000.00	844630	ON HOLD
07/31/10	07/31/10	99	3	-1,000.00	851238	ON HOLD
08/31/10	08/31/10	99	3	-1,000.00	851987	ON HOLD
09/30/10	09/30/10	99	3	-1,000.00	854438	ON HOLD
10/31/10	10/31/10	99	3	<del>-1,000.00</del>	<del>862732</del>	BHT:
11/30/10	11/30/10	99	3	-1,000.00	863150	BHT:
12/31/10	12/31/10	99	3	-1,000.00	866969	BHT:

17 Jan 2011 11:31

DWIP SORT ON CLIENT NAME 5267 /

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VOYNOW 024945

Voynow, Bayard & Company, CPAs  
DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010  
SORT ON CLIENT NAME \* SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
STAR TOYOTA/ VIVIAN 718-279-1800  
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION  
-----  
\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

\* \* TOTAL PROGRESS BILLS AND OTHER CREDITS -12,000.00 ( 0.00) ON HOLD

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
10,641.00	0.00	10,641.00	0.00	10,641.00	-12,000.00	-1,359.00
=====						

(1) Today's date	(1) <u>9.30.10</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR TOYOTA</u>
(4) Client # / File #	(4) <u>5267</u>
(5) This billing is for work done from Month Ending through the Month Ending	(5a) <u>                  , 200</u> (5b) <u>9.30.10          , 200</u>

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 2,980.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_

W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH  
CLIENT # / FILE #  
:

W.I.P. TO HOLD: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

BILL #: 20291

WRITE UP /( DOWN): \_\_\_\_\_

DATE KEYPUNCHED: \_\_\_\_\_

BILL

TOTAL AMOUNT BILLABLE: \_\_\_\_\_

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: \_\_\_\_\_

M.K. 1040

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VOYNOW\_024947

#: 3276

**Voynow, Bayard & Company, CPAs**  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2010

STAR TOYOTA  
205-11 NORTHERN BOULEVARD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5267/  
Invoice: 20291

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PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE                    \$ 2,980.00



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VOYNOW\_024948